

## **TOWN COUNCIL STAFF REPORT**

Subject: Approval of Appropriations Limit, Investment Policy, and Annual Budget for Fiscal Year 20-21

Meeting Date: June 17, 2020

Written by: Rob Patterson, Administrative Services / Finance Director

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### **RECOMMENDATION:**

It is recommended that Council take the following actions:

1. Adopt a resolution establishing the Town of Mammoth Lakes appropriations limit for Fiscal Year 20-21.
2. Adopt a resolution reaffirming the Town of Mammoth Lakes Investment Policy for Fiscal Year 20-21.
3. Adopt a resolution reaffirming the Town of Mammoth Lakes Reserve Policy for Fiscal Year 20-21.
4. Adopt a resolution reaffirming the Town of Mammoth Lakes Debt Policy for Fiscal Year 20-21.
5. Adopt a resolution approving the Annual Budget the Town of Mammoth Lakes for Fiscal Year 20-21, as presented or with Council directed modifications.

### **APPROPRIATION LIMIT:**

The California Constitution sets limits on the amount of Tax Revenues that may be appropriated by a local government. Each year the Town must adopt a resolution setting the appropriation limit that will be applied in the adoption of the budget. The State provides guidelines for the calculation which allow the limit to be adjusted by defined factors. The Town's limit is adjusted by the combination of the change in the County population and the California per Capita Income. Each of these had a slight change from FY19-20 to FY20-21 for a combined change of 1.04%. The appropriations limit for the Town increased from \$25,999,302 to \$27,028,408. The Town's appropriation of tax revenues subject to the limit are under the allowed amount.

### **INVESTMENT POLICY:**

Each year the staff reviews the Town's Investment Policy and has the Council take action to reaffirm the policy and to approve any changes. Over time minor adjustments are made to the policy to better meet the needs of the Town to meet regulatory changes, to adopt best practices or to allow added flexibility in managing the Town's portfolio. No additional changes are necessary for FY20-21

**RESERVE POLICY:**

In FY2016-17 Council established a reserve policy to both protect against economic uncertainty and to provide funding for projects and onetime expenses. The Reserve for Economic Uncertainty (REU) was established to minimize the impact to town services in the event of a long-term revenue shortfall from an economic downturn or other localized event that negatively affects the Town's revenue sources. These localized events could be in the form of a natural disaster that affects the town itself or access to the town. The funding target is 16% of General Fund revenues or \$3,247,000 based on FY20-21 operating budget. The REU has a current balance of \$3,744,294 and will not require additional funds allocated during the budget process as General Fund Revenue is less than prior years and all interest revenue on these funds are retained in the REU.

Operating Reserve (OR) is engaged to weather short-term economic impacts or to take advantage of unanticipated funding needs such as grant opportunities, response to damaged facilities, unanticipated short-term declines in revenue or new state and federal cost mandates. The funding target is 9% of General Fund revenues or roughly \$1,826,000 based on FY20-21 General Fund Revenue. The current balance of this reserve component is \$1,864,838 or 100% of policy. While no additional funds are recommended from the FY20-21 operational budget, the Town remains committed to this component of the reserve policy and will provide additional funding as excess revenues or savings permit.

The contingency reserve of \$75,000 is reduced by \$25,000 as part of department budget reductions. The contingency reserve is designed to meet smaller unanticipated costs within the operating budget. It may also be used to meet other shortfalls in funding for capital projects.

**DEBT POLICY:**

This Debt Management Policy has been developed to provide guidance in the issuance and management of debt by the Town or any other public agency for which the Town Council sits as its legislative body and is intended to comply with Government Code Section 8855(I), effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the Town's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the Town.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the Town's effort to allocate limited resources to provide the highest quality of service and facilities to the public. The Town desires to manage its debt program to promote economic growth and enhance the vitality of the Town for its residents and businesses.

Staff does not recommend any adjustments to the Debt Policy for FY20-21. Council may amend the policy, as it deems appropriate from time to time in the prudent management of the debt of the Town.

## **BACKGROUND:**

### **The Budget: A Financial, Policy, Management & Planning Tool**

The budget is the Town's service and financial plan for the year ahead. It is a planning tool that matches the services desired by residents within the available resources needed to provide those services. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than a financial plan.

The budget represents public policy incorporating both legislative and administrative controls as defined and established. Budgeting is the organizing of human resources, equipment, materials, and other resources for carrying out public policy. The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of Town government.

The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. The budget incorporates a variety of long-range plans such as the General Plan and associated "Elements" and a number of informing accepted plans such as Walk, Bike, Ride; Down Town Revitalization; and the Community Housing Action Plan, to note a few.

The effective period of a budget is one fiscal year: July 1 to June 30. Certain services and activities are required by law and several revenues are restricted for specific purposes. The budget is organized on the basis of funds. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The Town maintains hundreds of revenue and expenditure accounts within 38 funds.

It is clear that good government does not run itself; it must be managed. The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. It also sets the stage for future years. The budget may be the most important managerial tool available to local government. Since almost everything local government does is reflected in the budget, it is a comprehensive document. Virtually all governmental activities are funded through the budget, and the budget is a continuous process. This makes the budget an effective tool for the public official, providing an effective management tool at every stage of governmental activity.

### **Budgetary Basis**

The budget is prepared on a line-item (account) basis by fund and department using historical trends, outside agency and consultant information, and management experience. Every revenue and expenditure account are reviewed when preparing the budget. The Town's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The Town's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions, or limitations.

All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for un-matured interest on long-term debt, are recognized in the accounting period in which the liability is incurred. Sales and use taxes, motor vehicle fuel taxes and privilege taxes are considered “measurable revenue” when they are received by the Town. Revenues earned in the prior fiscal year are considered measurable and available if received by the Town within 60 days after year-end. The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this presentation).

### **Town Manager Budget Guidelines for Department Heads**

The development of the FY20-21 presented a unique challenge as the base assumptions used in the preliminary work changed dramatically with statewide and local emergency declarations due to the COVID-19 pandemic. The institution of a statewide stay at home order resulted in a significant decline in economic activity, loss of revenues and uncertain future. This condition required the budget process to be dramatically restructured. Staff was directed to develop three alternatives of varying revenue declines. The final budget was developed using the middle revenue path.

Department Heads were directed to develop a series of budget reduction options to address a projected budget deficit of nearly \$4,000,000 in the Town’s General Fund. Reductions were to address the short-term deficit, longer-term savings, limit the use of reserves and measured reductions in core services.

The open discussion and identification of issues, departmental needs, and the willingness to work across departments was demonstrated in the departmental budget discussions and was necessary to provide Town Council with the proposed budget. The recommended budget incorporates a mix of actions necessary to offset the reduction in revenues expected in FY20-21. The directions and assumption used to finalize the budget are outlined below.

### **Budget Assumptions and Direction**

The following assumptions and direction were used in developing the FY20-21 Budget:

1. The Reserve for Economic Uncertainty (REU) is retained at or above \$3.74 million and represents 18.4% of General Fund revenue, exceeding the 16% target in the reserve policy.
2. The Operating Reserve balance of \$1.86 million is 9.2% of General Fund revenue, exceeding the 9% target in the reserve policy.
3. General Fund contingency of \$75,000 is funded from operating revenues. This was reduced by \$25,000 for FY20-21 during departmental reductions.
4. Total use of reserves of \$955,926 was used to balance the operating General Fund budget as an offset to projected revenue shortfall. (\$334,554 – Housing Special Projects, \$300,000 FAA CARES Act, \$321,372 General Fund Savings FY19-20.)
5. Revenues are budgeted conservatively, but realistic as we face significant impacts from COVID-19.
6. Expense Reductions in response to reduced revenue from COVID-19 impacts:

- |   |            |
|---|------------|
| a. Elimination of summer programs                       | \$ 124,385 |
| b. Staff Reductions                                     | \$ 241,802 |
| c. Airport Operations – General Fund Transfer Reduction | \$ 619,434 |
| d. Settlement payment variance remains in General fund  | \$ 132,713 |
| e. Pause Vehicle Replacement Loan                       | \$ 340,000 |
| f. 50% reduction in Vehicle replacement charges         | \$ 93,728  |
| g. 50% reduction in Comprehensive Leave Accrual         | \$ 114,448 |
| h. Departmental budget reductions                       | \$ 224,962 |
| i. Salary Savings                                       | \$ 175,344 |
7. Gas Tax use of Fund Balance of \$473,038 to help balance operating budget and reduce General Fund Transfers.
  8. Continued allocation of \$580,000 for Road rehabilitation and related capital projects supported by reserves.
  9. Use of Transit reserves to fund budget shortfall for ESTA contract of \$128,520
  10. Normal employee costs related to merits or other obligated costs are included, with modifications to salary schedules for general employee associations and non-represented employees supporting 2.5% pay adjustment deferment.
  11. Base General Fund operating budget includes \$11.2 Million in TOT.
  12. Continued payment of 2.35% in TOT is committed to Tourism from base TOT amount.
  13. Continued payment of .85% in TOT is committed to Transit from base TOT amount.
  14. Continued payment of .85% in TOT is committed to Housing from base TOT amount.
  15. Allocation of \$75,000 in Measure U and \$20,000 in General Fund for a partnership with Mono County to fund Eastern Sierra Sustainable Recreation Coordinator position.
  16. Garage billing rate continues at \$108 per hour.
  17. Budget for Measure R and U reflect ongoing costs as previously recommended by Mammoth Lakes Recreation and contractual obligations. Additional recommendations will come forward as appropriate. Measure R has a funding deficit of \$176,411

These assumptions and Council direction provide the base for preparing the final budget.

## **Starting Point**

### **Revenue**

Staff used a consistent and methodical approach in the development of this budget. Staff and Council had already reviewed the revenue projections back in March to start the process. Once the tough decisions to close the Town were made, staff reviewed all revenue items to determine to what extent it would be impacted by a prolonged shutdown. There were many items to weigh in determining impact, most obviously the lack of visitation to our resort community. The two revenue items most closely tied to visitation is TOT and Sales Tax. Staff used the models and approach listed above to determine a middle of the road target for each. TOT projected at \$11.2M may not seem like a big departure from the \$14.25M originally projected but the conservative approach needs to be weighted when determining the severity imposed from the COVID 19

pandemic. While we have projected the revenue low in the past, it was done to constrict the size of our operating budget, provide reserves for capital and to meet adopted reserve policy levels. This constriction prevented the Town from growing too large with additional programs and staff that could prove burdensome in a sharp decline like we experienced. Had we forecast and set expenditure levels based on TOT closer to \$18.0M, we would have undoubtedly had to make drastic cuts to all expenditures, including staff, almost immediately.

The current fiscal year, FY19-20 was on pace to exceed the prior record of \$20.4M in TOT revenue and with a budget of \$13.5M the Town had achieved this revenue budget by February 2020. This was accomplished in a year that saw below normal snow fall and other challenges during our most profitable months. The conservative budget approach did provide much needed room to finish the year above budget. Based on the prior year and projections made prior to March, we still experienced a loss in revenue close to \$5.0M for FY19-20. To measure the true significance of budgeting TOT revenue at such a low number, we should consider the fact that \$11.2M is \$9 - \$10M less than our trajectory prior to the pandemic.

Sales Tax is another revenue directly impacted by visitation. Staff had anticipated, using HdL consultant information, a revenue of almost \$2.7M for FY20-21. Staff projected an impact of 25% - 40% depending on different scenarios and decided on a projection of 31% reduction of \$850,000 for this line item.

Additional revenue items can be impacted by visitation or other factors of a down economy. Staff deemed these items to have minimal impact to the next fiscal year based on the size of the line item or the fact it will have a delayed effect of one or more years. Property Tax is another large revenue source that will be impacted in this delayed response and therefore staff expects to feel the impact on this line item in FY21-22. All other revenue projections remained consistent with analysis prior to this emergency. The change in revenue projection is summarized below:

<b>Progression of General Fund Revenue Projections</b>			
<b>Staff Presentation - March 18, 2020</b>	<b>\$</b>	<b>24,016,000</b>	
<b>TOT Reduction (\$14.25M - \$11.2M)</b>	<b>\$</b>	<b>(3,050,000)</b>	
<b>Sales Tax Reduction (\$2.7M - \$1.85M)</b>	<b>\$</b>	<b>(850,000)</b>	
<b>Other revenue adjustments</b>	<b>\$</b>	<b>179,076</b>	
<b>Staff Presentation - June 17, 2020</b>	<b>\$</b>	<b>20,295,076</b>	
<b>Revenue Reduction</b>	<b>\$</b>	<b>(3,720,924)</b>	<b>-15.5%</b>

## Expenditures

Staff used a similar approach with expenditures by considering all original commitments and contracts in place for the coming fiscal year. Staff used this approach to ensure no commitments were missed and all expected projects, obligations and plans were addressed. This approach assumed full operating transfers and no use of reserves or fund balance. The largest expense category for the Town is labor. Below is a recap of labor expenditures comparing changes between last fiscal year and current projected budget.

### Labor Costs - All Funds

Item	FY2019-20 Budget Total	FY2020-21 Budget Total	Variance by Item
Salary & Wages	\$ 7,114,167	\$ 7,448,275	4.70%
Health Insurance Premiums	\$ 1,841,329	\$ 2,026,122	10.04%
PERS Retirement	\$ 2,520,914	\$ 2,803,615	11.21%
Comprehensive Leave	\$ 227,213	\$ 228,975	0.78%
Other (worker's Comp)	\$ 448,685	\$ 436,229	-2.78%
	<b>\$ 12,152,308</b>	<b>\$ 12,943,216</b>	<b>6.51%</b>
Variance		<b>\$ 790,908</b>	<b>6.51%</b>

The resulting first pass to cover all anticipated expenditures resulted in total expense of \$23,904,292 for FY20-21.

### Starting Point Summary

Projected Revenue - General Fund	\$ 20,279,952
Projected Expenditures - General fund and Transfers	\$ 23,904,292
Initial General Fund Budget Deficit	\$ (3,624,340)

## Budget Modifications:

### Revenue

Part of the Federal Government (FAA) response to the COVID-19 pandemic was to provide \$10 Billion in airport operational support with the FAA CARES Act. Through a calculated distribution, Mammoth Yosemite Airport received \$1,096,783 in revenue to support operations starting as early as January 20, 2020. Staff has incorporated the use of this grant in a few different

ways. First using funds to cover operational expenditures for FY19-20, January 20 – June 30 to reduce the transfers required from the General Fund to support Airport operations this fiscal year. This reduction will serve to increase available reserves from the General Fund to be used to help balance the deficit expected in FY20-21 operating budget. These funds were also used to offset all General Fund transfers to the Airport in FY20-21. Staff anticipates the calculated usage of this grant will help fund Airport operations crossing three fiscal years with partial coverage for FY19-20, full support for FY20-21 and partial support for FY21-22. There were no other adjustments to revenue identified during budget modification.

## **Expenditures**

The Town executive team has been meeting each Friday to discuss a number of opportunities to address the budget deficit projected above. At the time of this report, most items identified below have been confirmed and represent real reductions for FY20-21 operating expenses. There are a few items pending where an estimate of savings is provided, but not finalized. In the end, Staff will achieve the required savings necessary to hit targets established by the executive team and as confirmed or modified by Council.

The savings identified below is intended to close the gap on the current budget deficit. Many of the changes are one time or short-term savings that will need to be funded or have other impacts in subsequent years. The first of those impacts is the deferral of maintenance or services that will need to be resumed in the following years, sometimes with higher costs. The second is the fact they will need to go back into the budget next year causing a higher threshold for balancing that would require an increase in revenue to support. Staff did strive to find permanent savings that could be carried forward to subsequent years.

### **Summer Programs**

The pandemic has left the Town scrambling to understand the new normal for social interaction. Through the course of the pandemic, the State of California has been clear that there will be no large gatherings in the near future. Staff had to make a difficult decision to cancel all summer camps as the proper distancing protocols and necessary distancing could not be achieved in that short timeframe. The reduction of these programs and dual effect on the Town's budgets, effecting the revenue in FY19-20 and staff and supplies for FY20-21. The calculated impact of canceling these programs reduced net expenditures for FY20-21 by \$124,385. The programs are anticipated to be brought back in FY21-22.

### **Staff Reductions**

Staff evaluated potential reduction in force that would provide minimal impact to core services based on anticipated events for summer and fall and the anticipated shift in snow removal operations. This work resulted in the elimination of three part time parks workers for the summer (reduced summer programs and required support), two part time snow removal operators for the winter (last fiscal year shift to full time positions enabled this change) and a hold placed on the Associate Civil Engineer position currently vacant and Engineering summer intern (reduced capital projects). The combined reduction of salary and benefits results in reduced expenditures for FY20-21 of \$241,802.

### Airport Operations

In addition to the generous grant provided by FAA for Airport operations, FAA also removed the required grant match for all grant funded airport projects. These matching funds would usually come from Airport Capital reserves to match funds. In this instance, staff was able to offset the use of FAA CARES Act funds allowing them to remain in Airport Capital reserves. The contribution provided by FAA CARES Act results in reduced General Fund expenditures for FY20-21 of \$619,434.

### Settlement Payment Variance

When the Town refinanced the airport settlement debt a few years ago, the resulting savings was approximately \$132,000 per year. Through a policy decision by Council, this savings was accumulated in a future capital fund by allocating the full \$2,000,000 of the original airport settlement costs to the debt service / future capital account while expending only the required bond payment. Staff is recommending the Council transfer only the required payment amount of \$1,867,287 providing a reduction in expenditures for FY20-21 of \$132,713.

### Vehicle Replacement Loan

During the last economic challenge, the Town borrowed money from the vehicle replacement fund in order to sustain operations and pay for incurred costs. A repayment plan was established to return \$340,000 to the fund annually as part of the debt service payments. Staff is recommending this repayment be paused for the next two fiscal years resulting in total of \$680,000 in savings to the General Fund with \$340,000 savings realized in FY20-21 expenditures. The action will require a modification to the resolution structuring the internal debt extending the final payment out two years to 2030. This expense will be added back in FY22-23.

### Vehicle Replacement Charges

When a vehicle or piece of equipment is purchased for Town use, a replacement fund is established to provide funds to repurchase a replacement when the vehicle reaches the end of its lifecycle. The calculation includes the cost of the vehicle, which is increased 2-3% per year for inflation, divided by the number of years the vehicle is expected to last. This amount is then charged against the department that operates the vehicle or equipment. Staff is recommending a 50% reduction in these charges for all vehicles except those reimbursed by Gas Tax for snow removal. The Town receives 50% of the expenditures incurred for snow removal activity and therefore should not reduce those expenditures in FY20-21. This reduction will extend the useful life of the vehicles by half a year. The savings excludes snow removal equipment. This adjustment reduces expenditures for FY20-21 by \$93,728. The reduction will likely be necessary in FY21-22.

### Comprehensive Leave Accrual

The calculations for Salary and Benefits includes the leave accrual established for Town employees. As leave hours are used during the year, expense is recorded against this accrual therefore reducing salary expense. If all hours accrued were used within the year, the accrual charge and salary reduction would offset and not exceed the employee annual wage. However, any leave hours accrued but not used are recorded in this expense line item. Staff is recommending a 50% reduction in this expense line item. This reduction will not impact the accrual for the employee just the set aside of funds to cover future use of those hours. This adjustment reduces expenditures for FY20-21 by 114,488.

### Departmental Budget Reductions

The executive team was challenged with reviewing all budget expenditures within departments to constrict spending to critical needs for FY20-21. Reductions were made in several categories including overtime, training, contractual services, equipment, and supplies. These adjustments will reduce certain services provided by each department but will have a very limited impact on overall core services provided to the community. This adjustment reduces expenditures for FY20-21 by \$224,962. The majority of these reductions are anticipated to carryover to FY21-22.

### Salary Savings - Pending

The executive team has proposed a modification to all employment agreements that would defer the scheduled 2.5% pay adjustment to take effect on July 1, 2020. The proposal would extend the current agreement by one year and include the deferred increase to that final year. The proposed savings from both salary savings and potential retirement incentive programs is expected to produce \$175,344 in savings for FY20-21. The savings would carry through to FY21-22.

### General Fund Support – Transportation

The reduction in budgeted TOT has a direct impact in available funding for Tourism, Transit and Housing. Most of these uses do not have contractual commitments that require almost all the normal TOT allocation for survival. In the case of ESTA, staff is estimating their contract and support cost at \$977,220 for FY20-21 with available revenue for Transit estimated to be \$848,700 resulting in approximately \$128,520 budget shortfall. Staff is recommending the use of Transit reserve to cover this shortfall rather than General Fund to provide immediate savings of \$128,520 for FY20-21 expenditures. The Town and ESTA are also reviewing the potential for CARES Act funds to offset a portion of transportation related costs.

### General Fund Support – Gas Tax

Staff considered several options for reduction in Gas Tax expenditures. This fund was a part of the department reductions listed above and many of the same areas were reduced to critical expenditure levels. Staff left all snow removal expenditures typically reimbursed at 50% by the State and the important road rehabilitation account is also fully funded at \$580,000. Gas Tax has available fund balance to cover larger road projects or exceptional snow years. Staff is recommending a planned use of fund balance to reduce the contribution required from the General Fund. The recommendation is \$473,038 which would reduce General Fund transfer expenditures for FY20-21. The ability to continue to use reserves the following year will depend on projects, amount of snow removal costs, and savings.

In total the combined staff recommendations will reduce planned expenditures by \$2,668,414 for FY20-21 leaving a budget deficit of \$955,926. This remaining gap is proposed to be offset with current year savings and reserves.

## Expenditure Reductions

Item	FY2020-21 Savings
Elimination of Summer Programs - Summer 2020 (labor and expenditures)	\$ 124,385
Staff Reduction	\$ 241,802
Airport Operations Support - General Fund Transfer reduction	\$ 619,434
Settlement payment variance remains in General Fund	\$ 132,713
Pause vehicle replacement fund repayments (2 years)	\$ 340,000
Vehicle replacement 50% reduction (Excludes Snow Removal)	\$ 93,728
Comprehensive Leave Accrual 50% reduction	\$ 114,488
Department Budget Reductions	\$ 224,962
Salary Savings	\$ 175,344
Use of Fund Balance - Gas Tax	\$ 473,038
Transit Reserve for ESTA Revenue shortfall	\$ 128,520
<b>Total expenditure reductions</b>	<b>\$ 2,668,414</b>
 <b>Remaining General Fund budget deficit</b>	 <b>\$ (955,926)</b>

## Recommended use of Reserves

Staff has identified three sources of revenue to balance the remaining budget deficit of \$955,926.

### General Fund Allocation to Housing Projects

In third quarter FY18-19, Town Council allocated \$2.0M from the General Fund to support special projects to produce housing. In the fall of 2019, the Town purchased two condominiums for \$665,446 to provide employee housing for the Town. To support the Town's emergency response to COVID-19, staff requested reallocation of \$1.0M from this previous allocation to provide funding for emergency response. Staff is recommending the remaining \$334,554 be used to offset the above deficit.

### Airport Funding – FAA CARES Act

This is the same grant discussed in the revenue section of the FY20-21 budget modifications. This grant can be used to fund any operational expenditures starting January 20, 2020 so a portion of the grant will be used to cover expenses that would normally be covered by a General Fund contribution to Airport. Staff is recommending a \$300,000 reduction in General Fund support for Airport in FY19-20 that can be used to offset the budget deficit for FY20-21.

### FY2019-20 General Fund Savings

When the COVID-19 pandemic hit, most of the Town's budgeted revenue had been received. TOT was approximately \$1.0M over budget which is more than enough to offset the reduced revenue from Sales Tax lost in the 4<sup>th</sup> quarter. Staff immediately restricted spending to ensure only critical purchases were completed for the remainder of the fiscal year. This savings will be

retained in the General Fund – unrestricted fund balance to close the year. Staff is recommending an allocation of \$321,372 or as may be adjusted to balance the FY20-21 budget.

#### **Recommended use of Reserves**

<b>Item</b>	<b>Amount</b>	<b>Notes</b>
General Fund Allocation to Housing Special Projects	\$ 334,554	Fully depletes original allocation
General Fund support to Airport - FY2019-20	\$ 300,000	FAA - CARES Act
General Fund savings FY2019-20	<u>\$ 321,372</u>	
Total use of reserves to Balance FY2020-21 Budget	\$ 955,926	

The recommendations listed above would leave intact the elements of the Town's reserve policy for Reserve for Economic Uncertainty (REU) and Operating Reserve (OR) should the economic impacts exceed the forecast above.

#### **Trigger Points and Alternate Scenarios**

The budget representations above all reflect the choice to use Path B for our revenue plan to start FY20-21 (setting TOT revenues at \$11.2M). Staff realizes there is a possibility the actual performance can be quite different. In order to make quick adjustments staff has established trigger points to review the performance of TOT revenue line item. Those trigger points are listed below:

### **TOT Revenue Checkpoint**

<b>TOT Revenue - Cumulative Year to Date</b>		
<b>Checkpoint #1</b>	<b>\$</b>	<b>1,202,900</b>
<b>Review Date <sup>(1)</sup></b>		<b>October 23, 2020</b>
<b>Checkpoint #2</b>	<b>\$</b>	<b>3,411,544</b>
<b>Review Date</b>		<b>January 22, 2021</b>
<b>Checkpoint #1</b>	<b>\$</b>	<b>8,627,290</b>
<b>Review Date</b>		<b>April 23, 2021</b>

Note:

1. Dates reflect a few days after due date to allow for collection of all payments

### Scenario #1 – Revenue exceeds expectations

In the review process performed by the executive team, the reductions have been prioritized and staff will make recommendations to add back elements that can be supported by the additional revenue. However, this process will not begin before the second checkpoint. Staff will bring these recommendations before Town Council as a policy question.

### Scenario #2 – Revenue does not meet expectations

Staff is prepared with alternate approaches depending on the severity of the revenue shortfall. In the event the actual revenue is slightly below expectations, staff will recommend the use of additional reserves identified below and closely monitor month by month. If the revenue is significantly below expectations, staff is prepared to recommend significant expense reductions, constricting to core services running on minimum service levels, cutting capital programs, and other measures.

The uncertainty of the impact of this pandemic requires the Town to retain as much of the reserves as possible to maintain continuity of governmental services throughout the duration of the event. A more substantial use of reserves may also be required in FY21-22.

### **Recommended use of Reserves**

The Town has a number of reserve accounts designed to support continued operations when an event causes a significant impact to Town revenues. Those reserves are Reserve for Economic Uncertainty (REU) and Operating Reserve (OR). These funds combine for \$5.61M and are not requested at this time for budget balancing purposes.

In review of FY19-20, staff has identified a number of General Fund allocations that can be returned to a reserve to support operations. These include reserves discussed with the Town Council as part of the Capital Improvement Program review and in previous reports as Council has allocated funding for specific purposes. Below is a list of the identified items as potential additional reserves:

### Additional Reserves

Item	Amount	Source of Funds	Notes
Parcel Project (Phase 1 Construction)	\$ 700,000	General Fund	
Airport Capital Projects	\$ 500,000	General Fund	
Code Compliance - Blighted Buildings	\$ 300,000	General Fund	Moved to Reserve during 3rd Qtr FY19-20 Budget Update
Generator Project (Partial Grant)	\$ 180,000	General Fund	
Deferred or Planned maintenance projects	\$ 100,000	General Fund	Moved to Reserve during 3rd Qtr FY19-20 Budget Update
Suite Z and Town Office Upgrades	\$ 75,000	General Fund	Moved to Reserve during 3rd Qtr FY19-20 Budget Update
MUP Projects - remaining funds	\$ 50,000	General Fund	Moved to Reserve during 3rd Qtr FY19-20 Budget Update
Town Facility Budget	\$ 45,000	General Fund	Moved to Reserve during 3rd Qtr FY19-20 Budget Update
<b>General Fund additional reserves</b>	<b>\$ 1,950,000</b>		

Transit Project - Build 3 bus shelters	\$ 330,000	Transit Reserve
ESTA Grant Match - Purchase busses	\$ 332,764	Transit Reserve
<b>Transit Reserve additional reserves</b>	<b>\$ 662,764</b>	

Total additional reserves, REU and OR available for General Fund \$7,580,000

Total reserves available for Transit (fund ESTA operations) \$ 662,764

## FISCAL YEAR 20-21 BUDGET OVERVIEW

### Total Revenues - All Funds

Category	FY2017-18 Actuals	FY2018-19 Actuals	FY2019-20 Adopted Budget	FY2020-21 Proposed Budget	Budget to Budget Variance	%	Budget to Last Full Year Variance	%
Transient Occupancy Tax <sup>(1)</sup>	\$ 17,715,160	\$ 20,470,488	\$ 13,680,000	\$ 11,390,000	\$ (2,290,000)	-16.7%	\$ (9,080,488)	-44.4%
TBID - Pass through	\$ 5,147,739	\$ 5,681,677	\$ 4,500,000	\$ 3,256,200	\$ (1,243,800)	-27.6%	\$ (2,425,477)	-42.7%
Property Tax	\$ 3,635,160	\$ 3,803,820	\$ 3,688,000	\$ 3,827,000	\$ 139,000	3.8%	\$ 23,180	0.6%
Capital Projects	\$ 3,530,792	\$ 3,180,836	\$ 2,800,000		\$ (2,800,000)	-100.0%	\$ (3,180,836)	-100.0%
Sales Tax	\$ 2,433,682	\$ 2,749,036	\$ 2,521,000	\$ 1,850,000	\$ (671,000)	-26.6%	\$ (899,036)	-32.7%
Other General Fund Revenue	\$ 3,691,799	\$ 3,615,310	\$ 2,504,960	\$ 2,458,076	\$ (46,884)	-1.9%	\$ (1,157,234)	-32.0%
Vehicle Service	\$ 1,906,627	\$ 1,969,870	\$ 1,938,453	\$ 1,852,040	\$ (86,413)	-4.5%	\$ (117,830)	-6.0%
Gas Tax	\$ 2,022,529	\$ 1,499,957	\$ 1,856,726	\$ 1,408,856	\$ (447,870)	-24.1%	\$ (91,101)	-6.1%
Airport Operations	\$ 523,298	\$ 1,398,500	\$ 995,900	\$ 3,035,329	\$ 2,039,429	204.8%	\$ 1,636,829	117.0%
Measure R - Sales Tax	\$ 1,436,103	\$ 1,350,000	\$ 1,350,000	\$ 1,000,000	\$ (350,000)	-25.9%	\$ (350,000)	-25.9%
Assessment Districts	\$ 1,203,199	\$ 1,097,400	\$ 1,090,000	\$ 1,252,600	\$ 162,600	14.9%	\$ 155,200	14.1%
Measure U - Utility Tax	\$ 865,650	\$ 900,000	\$ 900,000	\$ 870,000	\$ (30,000)	-3.3%	\$ (30,000)	-3.3%
Franchise Fees	\$ 913,069	\$ 914,548	\$ 845,000	\$ 770,000	\$ (75,000)	-8.9%	\$ (144,548)	-15.8%
Housing and Community Development	\$ 969,932	\$ 570,000	\$ 570,000	\$ 570,000	\$ -	0.0%	\$ -	0.0%
Other Revenue	\$ 428,546	\$ 478,000	\$ 478,000	\$ 478,000	\$ -	0.0%	\$ -	0.0%
Development Impact Fees (DIF)	\$ 349,845	\$ 133,000	\$ 156,000	\$ 133,000	\$ (23,000)	-14.7%	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 46,773,130</b>	<b>\$ 49,812,441</b>	<b>\$ 39,874,039</b>	<b>\$ 34,151,101</b>	<b>\$ (5,722,938)</b>	<b>-11.5%</b>	<b>\$ (15,661,340)</b>	<b>-45.9%</b>

#### Note

1. TOT revenue includes \$11.2M TOT plus Penalties & Interest, Revenue Violations and Penalty & Interest.

## Total Appropriations - All Funds

	FY2017-18	FY2018-19	FY2019-20	FY2020-21		
Category	Actuals	Actuals	Adopted Budget	Proposed Budget	Variance	%
Operating Expenses - General Fund	\$ 28,413,459	\$ 24,021,385	\$ 23,063,866	\$ 21,311,003	\$ (1,752,863)	-7.6%
Tourism Business Improvement District (TBID)	\$ 5,144,727	\$ 5,698,048	\$ 4,500,000	\$ 3,256,200	\$ (1,243,800)	-27.6%
Snow Removal & Roads - Gas Tax	\$ 6,359,301	\$ 3,844,799	\$ 4,230,456	\$ 4,380,800	\$ 150,344	3.6%
Capital Projects	\$ 6,164,414	\$ 4,172,174	\$ 3,852,251	\$ -	\$ (3,852,251)	100.0%
Debt Service / Future Capital	\$ 3,714,022	\$ 3,246,348	\$ 2,528,592	\$ 2,801,268	\$ 272,676	10.8%
Airport Operations	\$ 2,251,111	\$ 1,189,240	\$ 1,553,448	\$ 3,035,329	\$ 1,481,881	95.4%
Vehicle Service	\$ 1,838,228	\$ 1,668,502	\$ 1,506,248	\$ 1,385,545	\$ (120,703)	-8.0%
Assessment Districts	\$ 2,105,616	\$ 2,105,616	\$ 1,330,979	\$ 1,315,734	\$ (15,245)	-1.1%
Measure R - Sales Tax	\$ 8,677,352	\$ 1,149,614	\$ 1,177,925	\$ 1,176,441	\$ (1,484)	-0.1%
Housing & Community Development	\$ 863,497	\$ 206,678	\$ 570,000	\$ 570,000	\$ -	0.0%
Measure R - Trails	\$ 436,779	\$ 413,886	\$ 335,000	\$ 327,874	\$ (7,126)	-2.1%
Other Expenditures	\$ 462,586	\$ 232,201	\$ 448,800	\$ 337,000	\$ (111,800)	-24.9%
Measure U - Utility Tax	\$ 597,126	\$ 230,131	\$ 292,220	\$ 412,220	\$ 120,000	41.1%
Development Impact Fees (DIF)	\$ 226,750	\$ 45,200	\$ 52,360	\$ 52,360	\$ -	0.0%
<b>Total Appropriations</b>	<b>\$ 67,254,969</b>	<b>\$ 48,223,821</b>	<b>\$ 45,442,145</b>	<b>\$ 40,361,774</b>	<b>\$ (5,080,371)</b>	<b>-11.2%</b>
Less Transfers Out	\$ 23,789,230	\$ 9,824,789	\$ 7,193,736	\$ 5,866,008	\$ (1,327,728)	-18.5%
Less Pass-Thru Expenditures	\$ 5,144,727	\$ 5,698,048	\$ 4,500,000	\$ 3,256,200	\$ (1,243,800)	-27.6%
<b>Net total Expenditures</b>	<b>\$ 38,321,011</b>	<b>\$ 32,700,984</b>	<b>\$ 33,748,409</b>	<b>\$ 31,239,566</b>	<b>\$ (2,508,843)</b>	<b>-7.4%</b>

**Town of Mammoth Lakes - Combined Fund Statement**  
**Fiscal Year 2020-21**

Fund #	Name	Revenue	Transfer In	Total Resources	Expenditures	Transfer Out	Total Appropriations	Change in Fund Balance
100	General Fund	\$ 20,295,076		\$ 20,295,076	\$ 16,655,270	\$ 4,655,733	\$ 21,311,003	\$ (1,015,927)
101	Comprehensive Leave	\$ 116,000	\$ -	\$ 116,000	\$ -	\$ -	\$ -	\$ 116,000
105	COVID-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	Gas Tax	\$ 1,408,856	\$ 2,498,906	\$ 3,907,762	\$ 4,150,286	\$ 230,514	\$ 4,380,800	\$ (473,038)
215	Measure R - Trails	\$ -	\$ 330,000	\$ 330,000	\$ 327,874	\$ -	\$ 327,874	\$ 2,126
216	Measure R - Sales Tax	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 262,000	\$ 914,441	\$ 1,176,441	\$ (176,441)
217	Measure U - Utility Tax	\$ 870,000		\$ 870,000	\$ 412,220	\$ -	\$ 412,220	\$ 457,780
218	Tourism Business Improvement District (TBID)	\$ 3,256,200		\$ 3,256,200	\$ 3,256,200	\$ -	\$ 3,256,200	\$ -
220	Airport Operations	\$ 3,035,329	\$ -	\$ 3,035,329	\$ 3,035,329	\$ -	\$ 3,035,329	\$ -
240	Long Valley Pit	\$ 30,000		\$ 30,000	\$ 5,000	\$ -	\$ 5,000	\$ 25,000
245	Housing & Community Development	\$ 570,000		\$ 570,000	\$ 570,000	\$ -	\$ 570,000	\$ -
250	Local Transit Committee (LTC)	\$ 75,000		\$ 75,000	\$ 75,000	\$ -	\$ 75,000	\$ -
300	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
830	DIF Admin	\$ -	\$ 5,320	\$ 5,320	\$ -	\$ -	\$ -	\$ 5,320
831	DIF General Facilities & Equipment	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 440	\$ 440	\$ 10,560
832	DIF Law Enforcement	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 240	\$ 240	\$ 5,760
833	DIF Storm Drains	\$ 11,000	\$ -	\$ 11,000	\$ -	\$ 440	\$ 440	\$ 10,560
834	DIF Parks & Recreation	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 600	\$ 600	\$ 14,400
835	DIF Mono County Office of Education - Library	\$ 24,000	\$ -	\$ 24,000	\$ 23,040	\$ 960	\$ 24,000	\$ -
836	DIF Streets & Circulation	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ 240	\$ 240	\$ 5,760
837	DIF Mono County Office of Education - Child Care	\$ 5,000		\$ 5,000	\$ -	\$ 200	\$ 200	\$ 4,800
838	DIF Fire Facility, Vehicle & Equipment	\$ 25,000		\$ 25,000	\$ 24,000	\$ 1,000	\$ 25,000	\$ -
839	DIF Airport Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
840	DIF Public Art	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
841	DIF Transit & Trails	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 1,200	\$ 1,200	\$ 28,800
850	Juniper Ridge	\$ -	\$ 35,000	\$ 35,000	\$ 84,000	\$ -	\$ 84,000	\$ (49,000)
852	Bluffs - Debt	\$ 218,100		\$ 218,100	\$ 215,437	\$ -	\$ 215,437	\$ 2,663
853	Bluffs - Operations	\$ -	\$ 20,000	\$ 20,000	\$ 70,700	\$ -	\$ 70,700	\$ (50,700)
854	North Village - CFD	\$ 697,500		\$ 697,500	\$ 520,844	\$ -	\$ 520,844	\$ 176,656
856	Old Mammoth Road - Budget Assessment District	\$ 50,690	\$ 25,001	\$ 75,691	\$ 154,734	\$ -	\$ 154,734	\$ (79,043)
857	North Village - Budget Assessment District	\$ -	\$ 8,000	\$ 8,000	\$ 11,153	\$ -	\$ 11,153	\$ (3,153)
858	Fractional Mello-Roos - Community Facility District	\$ 267,600	\$ -	\$ 267,600	\$ 252,001	\$ -	\$ 252,001	\$ 15,599
859	In Lieu Mello-Roos - Community Facility District	\$ 2,470	\$ -	\$ 2,470	\$ 900	\$ -	\$ 900	\$ 1,570
860	Transit Facilities - Community Facility District	\$ 7,800	\$ -	\$ 7,800	\$ 2,865	\$ -	\$ 2,865	\$ 4,935
861	Mammoth View - Budget Assessment District	\$ 8,440	\$ -	\$ 8,440	\$ 3,100	\$ -	\$ 3,100	\$ 5,340
910	Vehicle Service	\$ 1,852,040	\$ 340,000	\$ 2,192,040	\$ 1,325,545	\$ 60,000	\$ 1,385,545	\$ 806,495
930	Employee Insurance Benefits	\$ 257,000	\$ -	\$ 257,000	\$ 257,000	\$ -	\$ 257,000	\$ -
990	Capital/ Debt Service	\$ -	\$ 2,801,268	\$ 2,801,268	\$ 2,801,268	\$ -	\$ 2,801,268	\$ -
<b>Total</b>		<b>\$ 34,151,101</b>	<b>\$ 6,063,495</b>	<b>\$ 40,214,596</b>	<b>\$ 34,495,766</b>	<b>\$ 5,866,008</b>	<b>\$ 40,361,774</b>	<b>\$ (147,178)</b>

### Total Labor – All Funds

Labor expense is allocated to funds based on percentage of time each employee is expected to spend working on projects or elements within those funds. As with all the budget process, this is an estimate based on anticipated snow levels, amount of time needed for each capital project or time spent within parks maintenance. Below you will find employee count along with cost of Labor across all funds. Later in the report, you will find a deeper dive into General Fund Labor expense.

<b>Employee Statistics</b>	<b>FY2020-21 Budget Count</b>
<b>Full Time Employees</b>	<b>77</b>
<b>Part Time Employees - Measured in Full Time Equivalents (FTE)</b>	
Police	1.4
Recreation Programs	3.8
Parks Maintenance	2.4
Community & Economic Development	0.0
Capital Projects	0.0
Airport Operations	1.0
Garage Operations	0.0
Roads & Snow Removal	2.4
Facilities Maintenance	0.5
<b>Total Part Time Employees (FTE)</b>	<b>10.1</b>
<b>Total Employee (FTE)</b>	<b>87.1</b>

### Labor Costs - All Funds

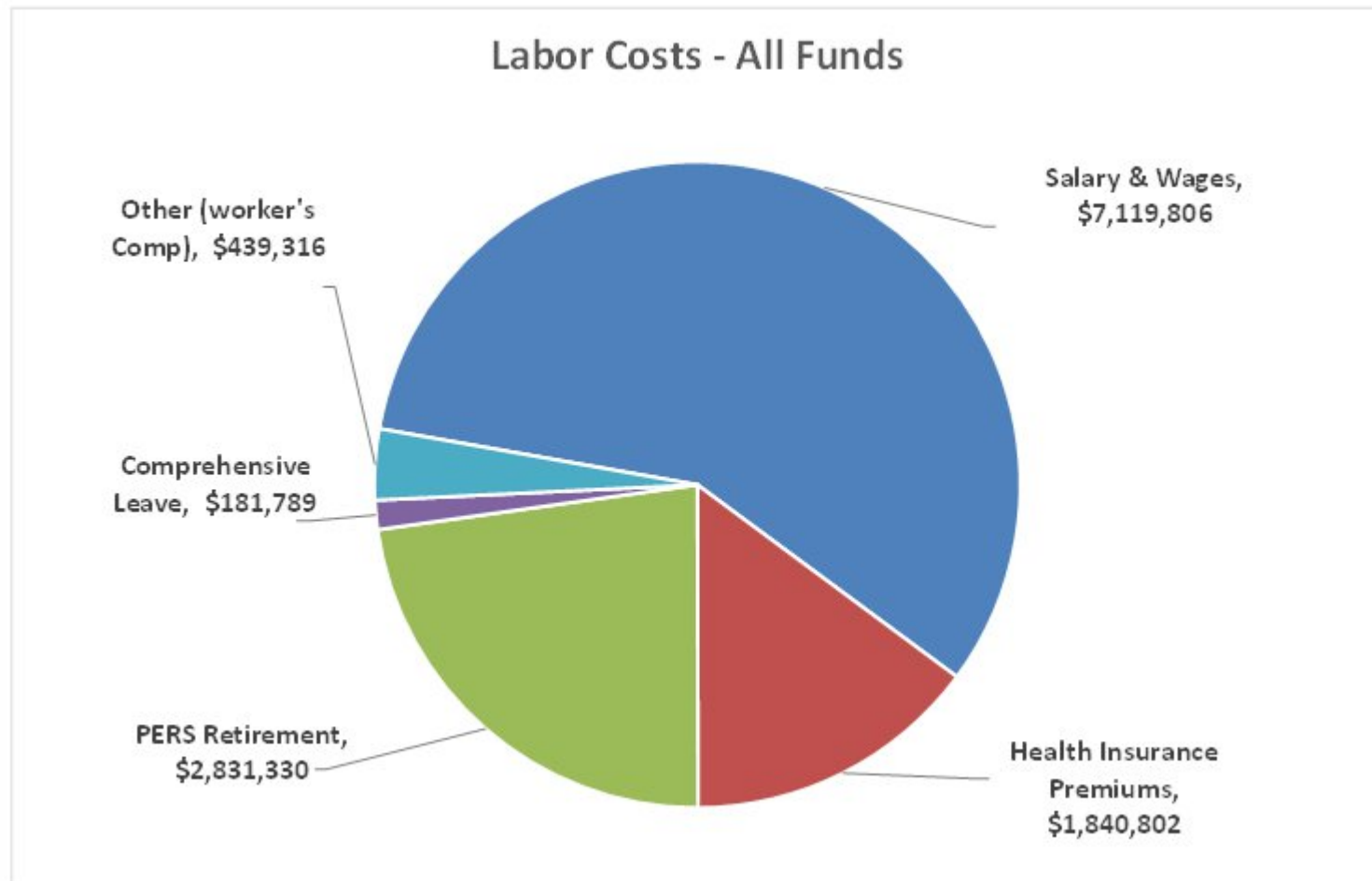
<b>Item</b>	<b>FY2019-20 Budget Total</b>	<b>FY2020-21 Budget Total</b>	<b>Variance by Item</b>
Salary & Wages	\$ 7,114,167	\$ 7,119,806	0.08%
Health Insurance Premiums	\$ 1,841,329	\$ 1,840,802	-0.03%
PERS Retirement	\$ 2,520,914	\$ 2,831,330	12.31%
Comprehensive Leave	\$ 227,213	\$ 181,789	-19.99%
Other (worker's Comp)	\$ 448,685	\$ 439,316	-2.09%
	<b>\$ 12,152,308</b>	<b>\$ 12,413,043</b>	<b>2.15%</b>

## Labor – Distributed across all funds

Labor Expense Category	Fund 100 General Fund	Fund 210 Gas Tax	Fund 215 Measure R Trails	Fund 216 Measure R Sales Tax	Fund 220 Airport Operations	Fund 250 LTC
Regular Salaries	\$ 4,746,497	\$ 725,285	\$ 94,082	\$ 10,316	\$ 247,528	\$ 33,164
Temporary Wages	\$ 236,696	\$ 107,709	\$ 42,071	\$ 11,032	\$ 55,632	\$ -
Overtime Wages	\$ 130,500	\$ -	\$ -	\$ -	\$ -	\$ -
Police Holiday Pay	\$ 84,385	\$ -	\$ -	\$ -	\$ -	\$ -
Comprehensive Leave	\$ 159,533	\$ 6,253	\$ 6,740	\$ 563	\$ 4,866	\$ 418
Health Ins Premiums	\$ 1,385,718	\$ 242,679	\$ 32,763	\$ 4,992	\$ 114,094	\$ 10,103
Workers Comp Insurance	\$ 331,447	\$ 48,462	\$ 6,627	\$ 715	\$ 16,910	\$ 2,207
Unemployment Assessment	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
ICMA VantageCare	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -
PERS (Retirement)	\$ 2,232,801	\$ 267,178	\$ 38,529	\$ 4,041	\$ 89,770	\$ 11,128
PARS (Part Time Retirement)	\$ 4,365	\$ 2,093	\$ 841	\$ 215	\$ 1,081	\$ -
<b>Total Labor Expense</b>	<b>\$ 9,380,942</b>	<b>\$ 1,399,659</b>	<b>\$ 221,653</b>	<b>\$ 31,874</b>	<b>\$ 529,881</b>	<b>\$ 57,020</b>

## Labor by Fund Continued

Labor Expense Category	Fund 856 Assess. Dist Old Mammth	Fund 857 Assess. Dist North Village	Fund 858 Fractional Mello Roos	Fund 910 Garage Services	FY 2018-19 Budget Total
Regular Salaries	\$ 8,208	\$ 5,918	\$ 34,388	\$ 427,395	\$ 6,332,781
Temporary Wages	\$ -	\$ -	\$ 50,000	\$ 15,000	\$ 518,140
Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ 130,500
Police Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ 84,385
Comprehensive Leave	\$ 143	\$ 109	\$ 1,582	\$ 1,582	\$ 181,789
Health Ins Premiums	\$ 3,380	\$ 2,493	\$ 14,790	\$ 14,790	\$ 1,825,802
Workers Comp Insurance	\$ 549	\$ 396	\$ 2,364	\$ 29,639	\$ 439,316
Unemployment Assessment	\$ -	\$ -	\$ -	\$ -	\$ 15,000
ICMA VantageCare	\$ -	\$ -	\$ -	\$ -	\$ 54,000
PERS (Retirement)	\$ 3,154	\$ 2,237	\$ 12,233	\$ 160,439	\$ 2,821,510
PARS (Part Time Retirement)	\$ -	\$ -	\$ 925	\$ 300	\$ 9,820
<b>Total Labor Expense</b>	<b>\$ 15,434</b>	<b>\$ 11,153</b>	<b>\$ 116,282</b>	<b>\$ 649,145</b>	<b>\$ 12,413,043</b>



**Total Labor Cost**  
**\$12,413,043**

### **FY20-21 General Fund Revenue Projections**

Staff provided an extensive budget presentation on March 18, 2020 outlining the process and methodology for each forecast. As described below, staff has made adjustments to TOT and Sales Tax revenue based on the impacts of COVID-19. The approach to these adjustments as outlined extensively in previous sections, resulted in a revenue reduction of \$3,720,924 or 15.5% and a General Fund revenue projection of \$20,295,076. This revenue is broken down by major category and comparison to prior year adopted budget is below:

### **Major Revenue Components - General Fund**

Item	FY2019-20 Adopted Budget	FY2020-21 Proposed Budget	Variance	%
TOT (baseline)	\$ 13,500,000	\$ 11,200,000	\$ (2,300,000)	-17.0%
TOT Revenue Violations	\$ 60,000	\$ 60,000	\$ -	0.0%
TOT Penalty and Interest	\$ 120,000	\$ 130,000	\$ 10,000	8.3%
<b>Total TOT</b>	<b>\$ 13,680,000</b>	<b>\$ 11,390,000</b>	<b>\$ (2,290,000)</b>	<b>-16.7%</b>
Property Tax	\$ 3,688,000	\$ 3,827,000	\$ 139,000	3.8%
Sales Tax	\$ 2,521,000	\$ 1,850,000	\$ (671,000)	-26.6%
Franchise Fees	\$ 845,000	\$ 770,000	\$ (75,000)	-8.9%
Other General Fund Revenue	\$ 2,504,960	\$ 2,458,076	\$ (46,884)	-1.9%
<b>Total Budgeted Revenue</b>	<b>\$ 23,238,960</b>	<b>\$ 20,295,076</b>	<b>\$ (2,943,884)</b>	<b>-12.7%</b>

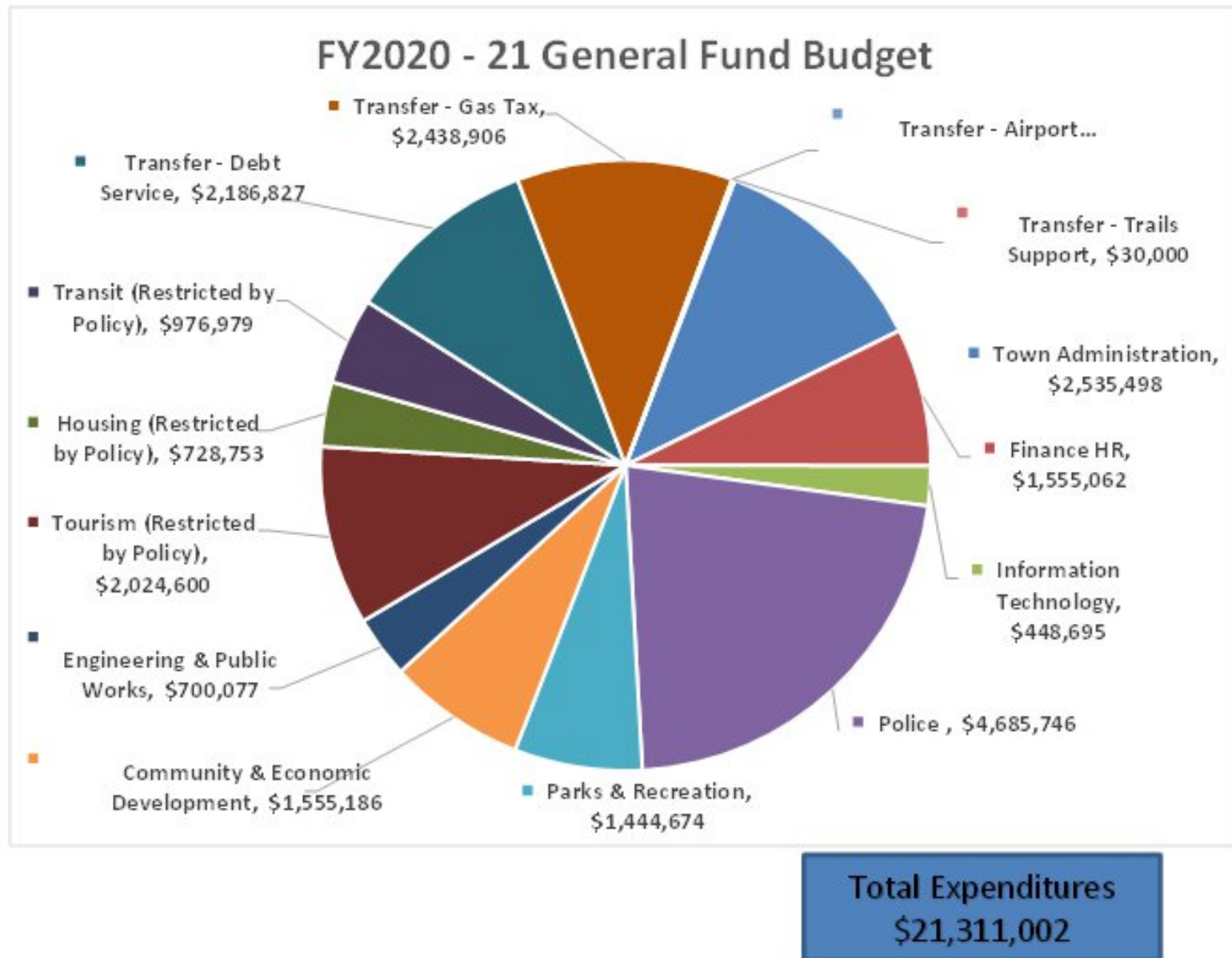
The most significant adjustments to revenue involve a review of current year performance. As more of the fiscal year goes on, we get a clearer picture of current trends. Most of the adjustments above are refinements based on this additional information. In some cases, new developments have occurred and need to be captured in the next year revenue budget. In this case the external funding for the clerk position (No USFS funding this year) have been captured in this tentative budget. Below is a summary of General Fund revenue:

## Key Revenue Components - General Fund

Item	Amount	% of Total Revenue
Transient Occupancy Tax (TOT)	\$ 11,200,000	55.2%
Property Tax	\$ 3,012,000	14.8%
Sales Tax	\$ 1,850,000	9.1%
Community Development Permits	\$ 869,952	4.3%
Property Tax in Lieu VLF	\$ 815,000	4.0%
Franchise Fees	\$ 770,000	3.8%
Business Tax - Fees penalty and Interest	\$ 496,000	2.4%
Other Revenue	\$ 296,500	1.5%
Recreation Programs	\$ 279,000	1.4%
TOT Penalty and Interest	\$ 190,000	0.9%
Public Safety	\$ 185,000	0.9%
Transit Fee	\$ 116,500	0.6%
Interest	\$ 100,000	0.5%
TBID Revenue 1% TBID to Admin	\$ 65,124	0.3%
Whitemore Pool County Share 50%	\$ 50,000	0.2%
<b>Total Budgeted Revenue</b>	<b>\$ 20,295,076</b>	<b>100.0%</b>

### FY20-21 General Fund Expenditures

The expenditure budget approach was discussed previously in this report. All expense reductions except for pending salary adjustments are represented below. The following chart provides a summary of expenditures by section of General Fund including political commitments to Tourism, Housing and Transit.



## Department Expense Summary

### General Fund Expenditures by Department

Department	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Budget	FY2020-21 Budget	Variance to Prior Year Budget	
DEPT 410 - TOWN COUNCIL	\$ 139,269	\$ 122,945	\$ 144,167	\$ 141,389	\$ (2,778)	-1.9%
DEPT 412 - LEGAL SERVICES	\$ 162,596	\$ 185,973	\$ 250,000	\$ 195,000	\$ (55,000)	-22.0%
DEPT 413 - TOWN ADMINISTRATION	\$ 686,266	\$ 584,281	\$ 644,939	\$ 601,286	\$ (43,653)	-6.8%
DEPT 414 - TOWN CLERK	\$ 187,092	\$ 219,575	\$ 290,162	\$ 308,497	\$ 18,335	6.3%
DEPT 415 - FINANCE	\$ 1,133,653	\$ 1,094,275	\$ 1,118,424	\$ 1,230,629	\$ 112,205	10.0%
DEPT 416 - GENERAL SERVICES	\$ 1,822,727	\$ 1,300,584	\$ 1,399,080	\$ 1,289,326	\$ (109,755)	-7.8%
DEPT 417 - HUMAN RESOURCES	\$ 150,027	\$ 292,705	\$ 306,598	\$ 324,433	\$ 17,835	5.8%
DEPT 418 - INFORMATION SERVICES	\$ 342,130	\$ 437,277	\$ 447,695	\$ 448,695	\$ 1,000	0.2%
DEPT 420 - POLICE SERVICES	\$ 3,980,186	\$ 4,058,784	\$ 4,483,047	\$ 4,637,546	\$ 154,499	3.4%
DEPT 426 - WILDLIFE MANAGEMENT	\$ 69,270	\$ 70,747	\$ 82,400	\$ 48,200	\$ (34,200)	-41.5%
DEPT 432 - RECREATION PROGRAMS	\$ 661,761	\$ 705,626	\$ 699,493	\$ 572,969	\$ (107,524)	-15.4%
DEPT 434 - WHITMORE POOL & REC AREA	\$ 234,020	\$ 201,690	\$ 232,315	\$ 269,185	\$ 36,870	15.9%
DEPT 438 - PARKS, BLDGS & TRAIL MAINT	\$ 705,753	\$ 578,176	\$ 560,577	\$ 602,520	\$ 41,943	7.5%
DEPT 440 - PLANNING DIVISION	\$ 575,782	\$ 923,934	\$ 764,747	\$ 738,908	\$ 38,925	5.1%
DEPT 442 - BUILDING DIVISION	\$ 664,928	\$ 694,320	\$ 738,664	\$ 710,281	\$ (28,383)	-3.8%
DEPT 444 - CODE COMPLIANCE	\$ 107,588	\$ 117,517	\$ 116,749	\$ 105,997	\$ (10,752)	-9.2%
DEPT 445 - HOUSING PROGRAMS & PLANNING	\$ 383,981	\$ 582,600	\$ 882,700	\$ 728,753	\$ (153,947)	-17.4%
DEPT 460 - ENG, PUBLIC WORKS & ADMIN	\$ 737,902	\$ 643,819	\$ 725,430	\$ 579,956	\$ (145,474)	-20.1%
DEPT 464 - FACILITIES MAINTENANCE	\$ 99,719	\$ 103,937	\$ 152,737	\$ 120,121	\$ (32,616)	-21.4%
DEPT 475 - TRANSIT SERVICES	\$ 871,712	\$ 844,384	\$ 983,072	\$ 976,979	\$ (6,093)	-0.6%
DEPT 480 - TOURISM & BUSINESS DEVELOPMENT	\$ 2,435,000	\$ 2,733,915	\$ 2,440,400	\$ 2,024,600	\$ (415,800)	-17.0%
Transfer Out	\$ 12,262,097	\$ 7,524,320	\$ 5,600,470	\$ 4,655,733	\$ (944,738)	-16.9%
<b>Sub-Total</b>	<b>\$ 16,151,362</b>	<b>\$ 16,497,065</b>	<b>\$ 17,463,396</b>	<b>\$ 16,655,270</b>	<b>\$ (724,362)</b>	<b>-4.1%</b>
Transfer Out	\$ 12,262,097	\$ 7,524,320	\$ 5,600,470	\$ 4,655,733	\$ (944,738)	-16.9%
<b>Total General Fund</b>	<b>\$ 28,413,460</b>	<b>\$ 24,021,385</b>	<b>\$ 23,063,866</b>	<b>\$ 21,311,002</b>	<b>\$ (1,669,100)</b>	<b>-7.2%</b>

### Solid Waste Fund (205)

The Solid Waste Fund accounts for restricted revenues related to providing solid waste related services and programs and was established in FY18-19. The majority of the solid waste programs and services are provided by Mammoth Disposal under a Solid Waste Franchise Agreement. Solid Waste Parcel fees levied in Mono County are shared with the Town under agreement with the County (\$75,000). The proposed AB939 fee collected under the new franchise agreement will provide \$100,000. AB 939 fees are dedicated to meet recycling mandates, support solid waste related services and programs and to assist in the diversion of waste from landfills. The fund is used to account for grant funding and other solid waste related programs, such as those funded by CalRecycle. The Town is working with a USFS Wood Innovations Grant directed at the development of program and systems to manage all types of wood waste, green waste/organics and potentially elements of other solid waste. Grant fund of \$35,000 are projected. Future capital project will include improvements to property purchased in FY19-20 for storage of Town and related solid waste containers and equipment.

### **Gas Tax Fund (210)**

The Gas Tax Fund is the second largest operating fund following the General Fund. The fund provides for road infrastructure maintenance and snow removal. The revenue for FY20-21 includes \$1,385,856 in State Gas Tax funds. This includes the reimbursement for snow removal estimated at \$1,000,000. This reimbursement is based on prior year snow removal costs and a portion of this reimbursement is transferred to the various assessment districts, estimated at \$75,000 in total. Since this revenue is based on prior year actual snow removal cost, Fund 210 will see a decrease of 50.0% from prior year snow removal revenue. This annual fluctuation in current year expense and subsequent year revenue makes this fund challenging on the General Fund. While this is always the dynamic of this fund, it has not been more evident in the last three years where we have had near record high and low snowfall totals. The Fund is supported by a General Fund and Garage Services transfer of \$2,498,906 which is 5.3% higher than prior year. Staff is recommending a planned use of fund balance of \$473,038 to balance the operating budget for FY20-21. We will be evaluating the snow pit hauling fees and operating costs and bring forward a report and any recommended changes this fall.

**Gas Tax Fund Revenue by Category**

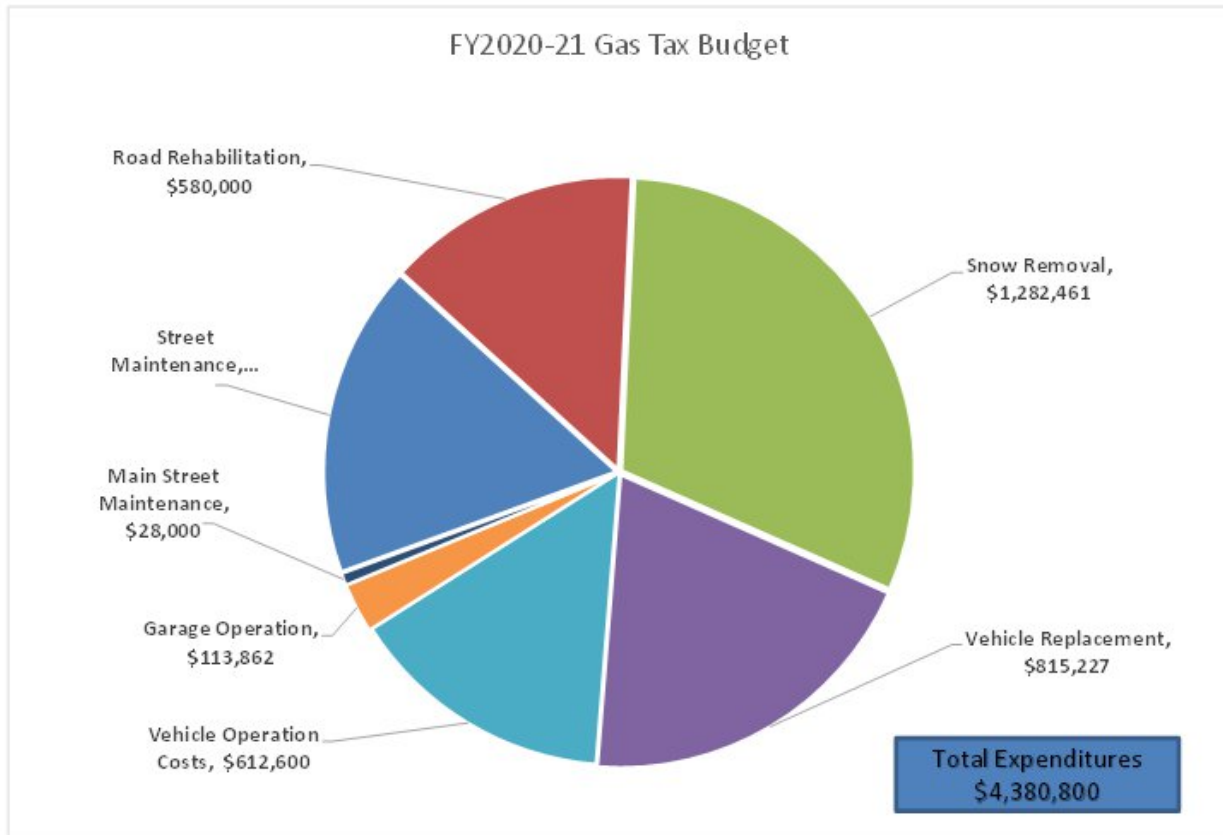
Item	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Budget	FY2020-21 Budget	Variance to Prior Year Budget	
Gas Tax	\$ 194,635	\$ 191,381	\$ 186,705	\$ 230,342	\$ 43,637	23.4%
Gas Tax - Snow Removal	\$ 1,746,989	\$ 1,280,306	\$ 1,500,000	\$ 1,000,000	\$ (500,000)	-33.3%
Gas Tax - SB1	\$ 48,248	\$ 152,500	\$ 147,021	\$ 155,514	\$ 8,493	100.0%
<b>Total Gas Tax</b>	<b>\$ 1,989,872</b>	<b>\$ 1,624,187</b>	<b>\$ 1,833,726</b>	<b>\$ 1,385,856</b>	<b>\$ (447,870)</b>	<b>-24.4%</b>
Transfer In - General Fund & Garage Services	2,418,282	2,769,937	2,373,730	2,498,906	\$ 125,176	5.3%
Misc Revenue	10,195	100,356	23,000	23,000	\$ -	0.0%
<b>Total Revenue Gas Tax</b>	<b>\$ 4,418,349</b>	<b>\$ 4,494,480</b>	<b>\$ 4,230,456</b>	<b>\$ 3,907,762</b>	<b>\$ (322,695)</b>	<b>-7.6%</b>

SB1 Funds listed in the revenue numbers above must be spent on capital projects. For the purpose of this budget, the projected revenue from SB1 is also listed as a Transfer Out to capital projects. Any unexpended funds remain in capital projects and not Gas Tax Fund 210.

The following chart provides a summary of expenditures by section of Gas Tax.

**Gas Tax Fund Expenditures by Category**

Department	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Budget	FY2020-21 Budget	Variance to Prior Year Budget	
Street Maintenance	\$ 521,167	\$ 551,201	\$ 653,574	\$ 718,136	\$ 64,562	9.9%
Road Rehabilitation	\$ 1,350,943	\$ 18,508	\$ 580,000	\$ 580,000	\$ -	0.0%
Snow Removal	\$ 904,335	\$ 1,220,132	\$ 1,303,656	\$ 1,282,461	\$ (21,195)	-1.6%
Vehicle Replacement	\$ 651,864	\$ 571,339	\$ 654,926	\$ 815,227	\$ 160,301	24.5%
Vehicle Operation Costs	\$ 658,051	\$ 826,198	\$ 612,600	\$ 612,600	\$ -	0.0%
Garage Operation	\$ 176,416	\$ 118,241	\$ 125,679	\$ 113,862	\$ (11,817)	-9.4%
Main Street Maintenance	\$ 93,064	\$ 76,319	\$ 28,000	\$ 28,000	\$ -	0.0%
<b>Operational Costs</b>	<b>\$ 4,355,840</b>	<b>\$ 3,381,938</b>	<b>\$ 3,958,435</b>	<b>\$ 4,150,286</b>	<b>\$ 191,851</b>	<b>4.8%</b>
Transfer Out - Assessment District Snow	\$ 125,000	\$ 125,000	\$ 125,000	\$ 75,000	\$ (50,000)	-40.0%
Transfer Out - SB1 & Road funds for Capital P	\$ 147,021	\$ 147,021	\$ 147,021	\$ 155,514	\$ 8,493	5.8%
<b>Total Transfers Outs</b>	<b>\$ 2,203,078</b>	<b>\$ 2,003,461</b>	<b>\$ 225,609</b>	<b>\$ 230,514</b>	<b>\$ 4,905</b>	<b>2.2%</b>
<b>Total Gas Tax Expenditures</b>	<b>\$ 6,558,917</b>	<b>\$ 5,385,399</b>	<b>\$ 4,184,044</b>	<b>\$ 4,380,800</b>	<b>\$ 196,756</b>	<b>4.7%</b>

**Projected change in Gas Tax Fund Balance**
**\$ (473,038)**


Snow is the key expense in this fund that drives changes year over year. This not only effects the snow removal line item but vehicle operation costs. Other line items can vary year over year depending on road rehabilitation projects. These projects can be handled within this fund or may

show significant transfers out for larger capital projects. All of these elements can be seen in the above numbers.

### **Measure R - Fund (215 & 216)**

Measure R (Fund 216) is revenue is based on Sales Tax transactions and we should see a significant impact to the revenue for FY20-21. Staff has budgeted a 26% reduction from prior year with expected revenue of \$1,000,000 in Sales Transactions and Use Tax revenues for FY20-21. The fund has expenditures of \$562,000 on an annual basis which is being brought forward as the consistent budget. These funds are subject to the Mammoth Lakes Recreation approval process before they will be formally approved by Council. Due to the projected deficit in Measure R funding, Council action will be required to address the shortfall. Staff has initiated discussions with MLR regarding this shortfall.

<b>Measure R - Annual Revenue</b>		
<b>Sales Tax: Measure R</b>	<b>\$</b>	<b>1,000,000</b>
<b>Interest on Investments</b>	<b>\$</b>	<b>-</b>
<b>Total Annual Revenue</b>	<b>\$</b>	<b>1,000,000</b>

<b>Measure R - Annual Expenses</b>		
<b>Transfer to Fund 215 - Trails</b>	<b>\$</b>	<b>300,000</b>
<b>MLR Town Agreement - Administration</b>	<b>\$</b>	<b>192,000</b>
<b>Special Projects</b>	<b>\$</b>	<b>25,000</b>
<b>Trails End Park Maintenance</b>	<b>\$</b>	<b>12,000</b>
<b>Whitmore Park Maintenance</b>	<b>\$</b>	<b>25,000</b>
<b>Equipment Replacement</b>	<b>\$</b>	<b>2,000</b>
<b>Equipment Maintenance</b>	<b>\$</b>	<b>2,000</b>
<b>Audit Services</b>	<b>\$</b>	<b>4,000</b>
<b>Total Annual Expenses</b>	<b>\$</b>	<b>562,000</b>

<b>Measure R - Debt Service</b>		
<b>Multi-Use Facility Financing</b>	<b>\$</b>	<b>614,441</b>
<b>Measure R - Total Expense</b>	<b>\$</b>	<b>1,176,441</b>

<b>Deficit</b>	<b>(176,441)</b>
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The Town acquired \$5.5 million in debt secured by Measure R for construction of a Year-Round Recreation Facility. The annual payment for this 10-year bond is based on a payment schedule and includes \$614,441 in FY20-21. This payment is made from Measure R proceeds bringing total expenditures for Measure R Fund 216 to \$1,176,441. The current revenue and expenditure budget

should produce a budget deficit of \$176,441 for FY20-21. This fund does not have adequate fund balance to support this deficit. This requires Town Council attention and policy direction.

The Transfer of \$330,000 to Fund 215 for trails is allocated between administration, staff (Trails Coordinator), part-time staff and operating expenses, and capital projects. The expenditures are currently budgeted at \$330,000 resulting in a balanced budget with no impact to fund balance.

#### **Measure U – User Utility Tax Fund (217)**

Measure U (Fund 217) is projected to receive \$870,000 in Utility User Tax charges for FY20-21. The fund has expenditures of \$412,220 on an annual basis to the following categories:

<b>Measure U - Annual Revenue</b>		
<b>Utility Tax: Telephone</b>	<b>\$</b>	<b>75,000</b>
<b>Utility Tax: Electricity</b>	<b>\$</b>	<b>475,000</b>
<b>Utility Tax: Gas</b>	<b>\$</b>	<b>320,000</b>
<b>Interest on Investments</b>	<b>\$</b>	<b>-</b>
<b>Total Annual Expenses</b>	<b>\$</b>	<b>870,000</b>

<b>Measure U - Annual Expenses FY20-21</b>		
<b>Programming</b>	<b>\$</b>	<b>281,000</b>
<b>Recreation Coordinator Position</b>	<b>\$</b>	<b>75,000</b>
<b>Special Projects</b>	<b>\$</b>	<b>25,000</b>
<b>Transit Services</b>	<b>\$</b>	<b>18,000</b>
<b>Event Contracts Processing</b>	<b>\$</b>	<b>7,220</b>
<b>Equipment Replacement</b>	<b>\$</b>	<b>2,000</b>
<b>Audit Services</b>	<b>\$</b>	<b>4,000</b>
<b>Total Annual Expenses</b>	<b>\$</b>	<b>412,220</b>

<b>MACC Operating - Set aside future expense</b>	<b>\$</b>	<b>300,000</b>
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<b>Change in Fund Balance</b>	<b>157,780</b>
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Measure U is projected to generate available fund balance of \$157,780 from annual revenue over expenditures. Staff recommended \$100,000 additional in programming this year due to cancellation of events in summer 2020. The Recreation Coordinator Position assumes funding of \$75,000 from Measure U, \$20,000 from the Town of Mammoth Lakes and \$50,000 from Mono County. The Measure U budget will also be reviewed and a recommendation by MLR provided prior to Council final approval.

### **Tourism Business Improvement District (TBID) Fund (218)**

The TBID fund projections include revenues of \$3,256,200 for FY20-21. The majority of these funds are transferred to Mammoth Lakes Tourism for marketing, advertising, promotion and MLT administration costs. The Town is budgeted to receive 2% of the revenue for collection and administration costs (\$65,124). The reduction in this fund over prior years is \$1,243,800 which reflects the following adjustments:

Item	Revenue Reduction
<b>TBID-Lodging</b>	<b>-30%</b>
<b>TBID-Retail</b>	<b>-33%</b>
<b>TBID-Restaurant</b>	<b>-29%</b>
<b>TBID-Ski Area Tickets</b>	<b>-18%</b>

### **Airport Operational Fund (220)**

The Airport operational fund (220) was originally classified as an enterprise fund. This designation means it is treated as a business where revenues generated by the facility are intended to cover the operational cost of the facility. Since the Airport does not support its operations through revenue, it is a restricted revenue fund. The General Fund usually supports the operations of the Airport; however, FAA CARES Act is providing grant funding for operations that will supplant the General Fund support. Other unique revenue components are Airport Passenger Facility Charges (PFC) which are generated on each airline ticket for flights arriving at the Airport. These PFC's are restricted to use only in Airport capital improvement projects and not the operation of the Airport. The fluctuation of these fees is directly related to commercial flight activity. Another major variable for revenue is FAA Grants for capital improvement projects. FAA grants for the three capital projects expected this fiscal year provide 100% funding rather than the traditional 92% with 8% General Fund match. Below is the revenue comparison to prior years:

**Airport Fund Revenue by Category**

Item	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Budget	FY2020-21 Budget	Variance to Prior Year Budget	
Airport Passenger Facility Fee	\$ 97,281	\$ 80,031	\$ 75,000	\$ 75,000	\$ -	0.0%
Car Rental Fee	\$ 110,115	\$ 139,720	\$ 125,000	\$ 125,000	\$ -	0.0%
Commercial Terminal Rent	\$ 158,080	\$ 123,020	\$ 130,000	\$ 100,000	\$ (30,000)	-23.1%
Hanger Ground Lease	\$ 86,908	\$ 95,887	\$ 85,000	\$ 85,000	\$ -	0.0%
FAA: ACIP Grant Entitlements	\$ -	\$ -	\$ 500,000	\$ 1,935,648	\$ 1,435,648	287.1%
FAA: CARES Act				\$ 638,781	\$ 638,781	
Other Revenues	\$ 53,719	\$ 55,659	\$ 56,900	\$ 75,900	\$ 19,000	33.4%
<b>Total Gas Tax</b>	<b>\$ 506,103</b>	<b>\$ 494,319</b>	<b>\$ 971,900</b>	<b>\$ 3,035,329</b>	<b>\$ 2,063,429</b>	<b>212.3%</b>
Transfer In - General Fund	681,014	677,311	582,548	-	\$ (582,548)	-100.0%
<b>Total Revenue Airport</b>	<b>\$ 1,187,117</b>	<b>\$ 1,171,630</b>	<b>\$ 1,554,448</b>	<b>\$ 3,035,329</b>	<b>\$ 1,480,881</b>	<b>95.3%</b>

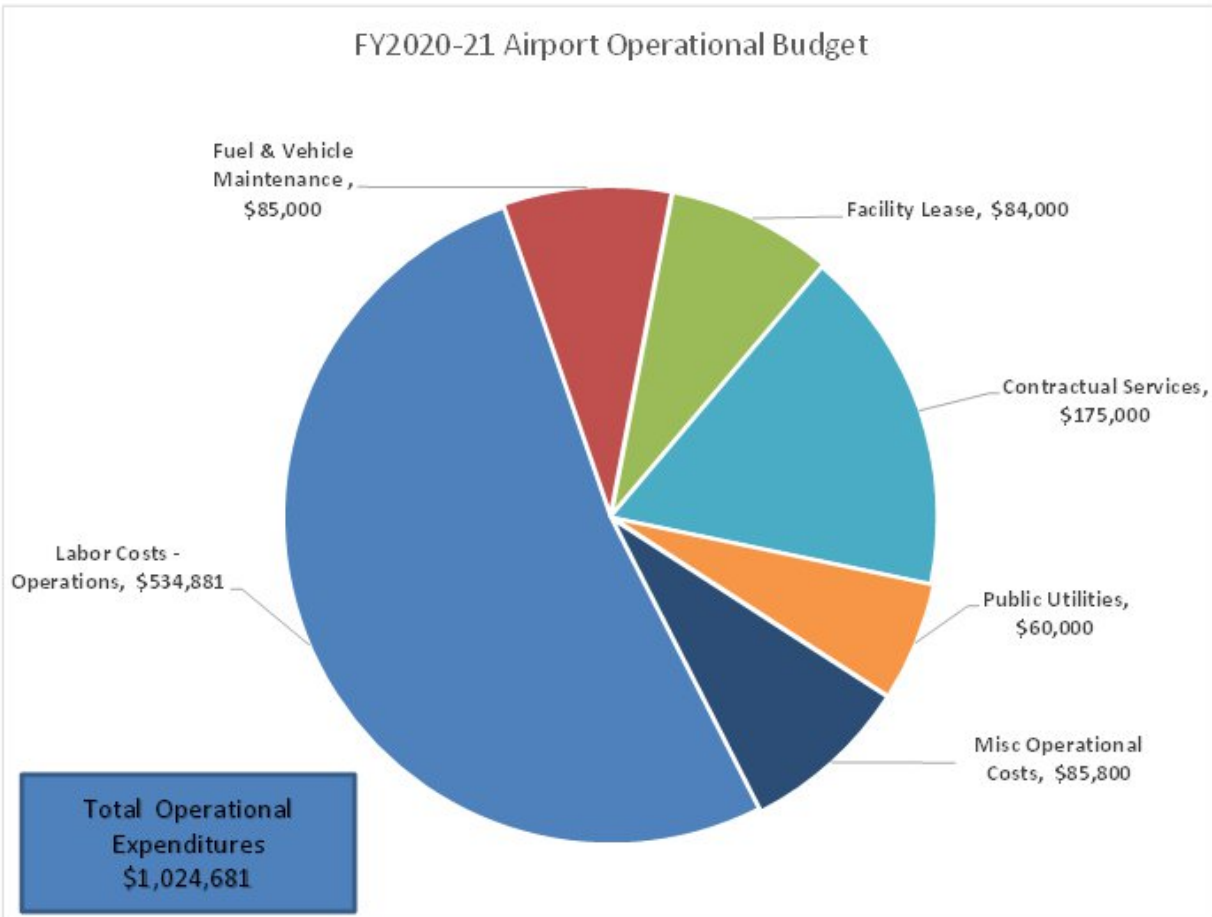
As with the General Fund expenses, this is the first opportunity for Council to review the expenditures in detail. In order to facilitate a good understanding, staff has provided detail, line item reports to this staff report for key funds. In addition to the line item detail, staff has a number of tables designed to summarize the tentative budget in both current year allocations as well as comparisons to prior year.

**Airport Fund Expenditures by Category**

Department	FY2017-18 Actual	FY2018-19 Actual	FY2019-20 Budget	FY2020-21 Budget	Variance to Prior Year Budget	
Labor Costs - Operations	\$ 600,920	\$ 355,929	\$ 518,948	\$ 534,881	\$ 15,933	3.1%
Fuel & Vehicle Maintenance	\$ 99,208	\$ 104,967	\$ 78,000	\$ 85,000	\$ 7,000	9.0%
Facility Lease	\$ 79,122	\$ 85,304	\$ 84,000	\$ 84,000	\$ -	0.0%
Contractual Services	\$ 113,474	\$ 204,007	\$ 175,000	\$ 175,000	\$ -	0.0%
Public Utilities	\$ 50,374	\$ 39,618	\$ 60,000	\$ 60,000	\$ -	0.0%
Misc Operational Costs	\$ 82,027	\$ 65,399	\$ 63,750	\$ 85,800	\$ 22,050	34.6%
<b>Operational Costs</b>	<b>\$ 1,025,125</b>	<b>\$ 855,224</b>	<b>\$ 979,698</b>	<b>\$ 1,024,681</b>	<b>\$ 44,983</b>	<b>4.6%</b>
Labor Costs - Capital Projects	\$ 9,208	\$ 4,159	\$ 51,227	\$ -	\$ (51,227)	-100.0%
Contractual Services - Capital Projects	\$ 6,319	\$ 9,051	\$ 523,773	\$ 2,010,648	\$ 1,486,875	283.9%
<b>Capital Project Costs</b>	<b>\$ 15,527</b>	<b>\$ 13,211</b>	<b>\$ 575,000</b>	<b>\$ 2,010,648</b>	<b>\$ 1,435,648</b>	<b>249.7%</b>
<b>Total Airport Expenditures</b>	<b>\$ 1,040,652</b>	<b>\$ 868,435</b>	<b>\$ 1,554,698</b>	<b>\$ 3,035,329</b>	<b>\$ 1,480,631</b>	<b>95.2%</b>

**Projected change in Airport Fund Balance**

**\$ -**



The expenditures fluctuate most commonly through capital project expenses. The operations of the Airport do not vary much year over year except for heavy snow impacts or changes in employees.

#### **Long Valley Pit Fund (240)**

This is a small fund and receives minimal revenue from private use of the pit. The pit is located near the Airport and receives clean fill material used to rehabilitate the site, as it was previously a site from which material was removed. The Town has also been working with the Forest Service on the removal and use of old asphalt grindings that were placed in the pit. The removal of this material assists with remediation of the site. Revenues are budgeted at \$30,000 with expenditures of \$5,000.

#### **Housing Programs Fund (245)**

This fund is used to account for Program Income received by the Town from the payment of past loans and new grants. The budget is estimated with revenue of \$570,000 including \$500,000 from a current HOME grant supporting first time homebuyers with funding assistance and \$70,000 from Bristlecone apartments Home program income. Expenditures are estimated at \$570,000, representing funds available for loans and a small administration fee provided to Mammoth Lakes Housing.

### **Local Transportation Commission (LTC) Fund (250)**

This fund is used to account for revenues and work program as approved by the Local Transportation Commission. The Town anticipates receiving \$75,000 in revenues and has appropriated the full amount to implement the approved LTC work program for FY20-21.

### **Capital Projects Fund (300)**

The Town of Mammoth Lakes Public Works Department currently has several capital improvement projects underway. Funds to support those projects come from a variety of state and local sources. It has been described that the Town does not have a typical approach to funding our CIP and MMP work. As an example, we have no annual General Fund source for CIP projects. The work is pursued based on fund availability as it changes every year. A stated goal of the Department is to do enough work that should funding become available, we are prepared to proceed expeditiously. The Town does typically budget approximately \$580,000 each year to improve our roads and infrastructure. This is sometimes carried over to a future year to enable the design and construction of a larger project. In other cases, such as the most recent year, STIP funds were used for Lower Main Street and no Road Rehab project was pursued. Below is a brief description of each of the projects that we will be working on during FY20-21 including based on the May 6 Town Council Workshop presentation and comments received. As this summary is intended to include detail on FY20/21 projects, you will note significant detail is provided below for ongoing projects and projects expected to progress substantially in FY20/21. Other future projects are listed with much less detail.

### **Town Council Workshop/Recommended for Progress:**

**Generators:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. The Town of Mammoth Lakes declared an emergency in order to respond to SCE PSPS events. In order to better serve the community, the Town has contracted for the installation of emergency backup generators at the Town Offices, Mammoth Yosemite Airport, Town Transit Facility, and Town Community Center. This work began in 2020 and will most likely be substantially complete by the end of the Fiscal Year; however, some billing and closeout work will roll over to FY20-21. The cost of the Generators was \$145,379 and the installation was \$233,767 for a total installed price of \$379,146. This project is funded with a \$164,146 contribution and \$215,000 in CALOES funding. These totals do not include any contingency. This work is expected to be substantially complete by June 24, 2020.

**Juniper AD Irrigation Maintenance:** Project includes spring cleanup, biweekly landscaping maintenance and cleanup, and winterization for Juniper Ridge Assessment District, along the Juniper Road entrance in Mammoth Lakes. On May 15, 2019, Town Council approved the annual report setting the FY19/20 budget for Juniper Ridge Assessment District 93-1. The budget included annual landscaping maintenance as proposed in this project. The project budget was \$20,000 and will be fully funded by the assessment district. The project was awarded by Town Council on April 15, 2020 for \$19,600.

**Mammoth Creek Park Electrical:** Project includes work at Shady Rest Park and Mammoth Creek Park; including the installation of GFI outlets, lockable electrical pedestals, removal of a

utility pole, and installing approximately 150 feet of conduit. The project is estimated at \$18,000. The project is to be funded using one-time dollars allocated to the Parks and Recreation Department to address deferred maintenance.

**North Village Assessment District Sidewalk Repair:** Project includes demolition and reconstruction of existing concrete sidewalk, asphalt sidewalk, driveway approaches, and curb and gutter. The project is located along the southerly side of Forest Trail between Minaret and Hillside Drive. The work is fully funded by the North Village Benefit Assessment District (BAD 02-2). The project was awarded by Town Council on June 3 in the amount of \$138,900.

**Lake Mary Road Sidewalk:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. In April 2019, the property owner of 18 Lake Mary Road, iStar Financial, Inc. brought a plan for a variety of proposed improvements to staff for review, including repairs and renovations to the existing building and grading and drainage work on site. The applicant indicated a desire to partner with the Town for design and construction of a public sidewalk along Lake Mary Road to connect the new Minaret Road sidewalk with Canyon Boulevard. The final project includes the removal of existing concrete curb and driveways and planter areas, and construction of new sidewalk, curb and gutter, storm drain inlet and pipe, and light poles. The project is located along the north side of Lake Mary Road between Minaret and Canyon Boulevard. The project plans were fully funded by the property owner. The property also provided temporary and permanent easements at their expense. The project was awarded by Town Council on April 15 in the amount of \$168,132 not including staff time or contingency and is funded with a \$29,204 contribution from the property owner, \$94,000 in RSTP funding, with the difference being made up by Road Rehabilitation (210-450-45228). Alternatively, the Town's contribution was approved by Town Council for SB1 funding.

**Transit Heating Project:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. On November 20, 2019, the Town Council approved allocation of \$350,000 from the Transit Reserves for deferred maintenance of the Town of Mammoth Lakes Transit Facility located at 210 Commerce Drive. Maintenance projects identified included roofing repair and this Heating Project. This Heating Project includes the supply and installation of three (3) new forced air heating units and one (1) boiler, and associated electrical, water and LPG connections and venting, and removal of obsolete heaters and ductwork. The Contractor has been directed to coordinate their work with the upcoming roof repair. This project will begin in June 2020 during FY19-20. However, the majority of work and billing will be in FY20-21. The Council awarded a contract of \$59,783 with 10% contingency for a total of \$65,761.30.

**Transit Roof Project:** This is a FY19/20 Project, but was included in the May 6 presentation and is, therefore, included here for consistency. On November 20, 2019, the Town Council approved allocation of \$350,000 from the Transit Reserves for deferred maintenance of the Town of Mammoth Lakes Transit Facility located at 210 Commerce Drive. This Roofing Project includes cleaning, replacement, rehabilitation, and reinforcement of existing roof components, patching of roof panels where equipment was removed, installation of snow restraints where required, roof panel base and top-coat protection and seam protection. The work will carry a 12-year restoration warranty. This project will begin in June 2020 during FY19-20. However, the majority of work

and billing will be in FY20-21. The Council awarded a contract of \$75,947.04 with 10% contingency for a total of \$83,541.74.

**Transit Facility Door Replacement:** This major maintenance program has been ongoing for several years and includes the final step in the planned replacement of the transit facility rollup doors. This work was described during the workshop but was not included on the printed list. Staff received no direction to defer and, will, therefore, proceed. The estimate for the work is \$13,000.

**Airport Reconstruct Town Hanger Taxi Lane:** This project consists of the removal and replacement of 22,000 SF pf asphalt. The project site is located along easterly 550' of the westerly hangers. The low bid for the project was \$497,575 and will be fully funded by the FAA. Town Council awarded the project on June 3.

**Airport Slurry Seal Taxiways:** The project generally consists of the placement of a slurry seal treatment on the pavements of Taxiway A and cross taxiways and the relocation of airfield guidance signs at the Mammoth Yosemite Airport. The low bid for the project was \$494,494 and will be fully funded by the FAA. Town Council awarded the project on June 3.

**Airport Security Gates:** The project generally consists of the furnishing and installation of a new 8-foot chain link fence with two 20-foot wide single cantilever gates with operators and controls and two pedestrian gates, and a security camera system at the Mammoth Yosemite Airport. The low bid for the project was \$557,393.94 and will be fully funded by the FAA.

**Community Recreation Center:** Project includes the construction of the Town's Community Recreation Center. The new 41,000 SF multi-use facility is to be located at Mammoth Creek Park at 686 Old Mammoth Road, Mammoth Lakes. The Tensile Fabric Structure will house a community room and Olympic sized ice rink/multi-purpose court along with associated public and private spaces such as entry hall and lobby, offices, public viewing areas, restrooms, locker rooms, concession space, mechanical rooms, and storage areas. The ice rink will be a complete turnkey system with all mechanical, plumbing, and ancillary systems incorporated as specified. This project is expected to take two seasons to complete and construction is anticipated to extend into the FY21-22 budget. At this time the project budget is \$13M for all aspects of the project.

**Town Council Workshop/Recommended for Deferral (some advance work will proceed as noted):**

**Transit Shelters:** Planned replacement of two existing shelters was recommended for deferral.

**Street and MUP Rehabilitation: Asphalt Paving and Rehabilitation Project:** Still in development. This project will address deferred maintenance on the Town's road and multi-use path network. The final scope of the project will be determined in late winter (early 2021) and will be a function of the Town's budget circumstances. The project will be funded by a minimum of \$2.7M in State Transportation Improvement Program (STIP) dollars. This is intended to be split nearly 50/50 on paths and roads. The STIP budget was intended to be augmented with about \$1.3M in general fund roads and parks dollars. The STIP dollars were allocated to the Town for FY20-21 and must be processed for expenditure by June of 2021. Staff intends on moving this project

forward in late winter based on funding. The final scope will be reviewed with Town Council prior to advertisement. In FY20-21, staff will continue with planning, environmental disclosure, and enough design work such that this project will be ready to proceed once funding is confirmed.

**SB1:** Staff will continue to monitor SB1 funding availability with the intent of bringing a larger project forward to Town Council for consideration sometime in 2020.

**Old Mammoth Road Beautification:** This project has been designed and estimated with considerable public input. As it is to be funded by the OMR District, staff has recommended the project be deferred for financial reasons.

**MMH Wildlife Fence:** Staff will continue to work with FAA and USFS Staff with input from local wildlife interests to move this project forward in early 2021.

**Administration Office Tenant Improvements:** Staff may complete minimal work to prepare a scope and estimate for this work, but no final design or construction is recommended at this time.

**Whitmore Pool Coping and Concrete Repair:** The scope of this project is still being determined. The scope will be finalized based upon an evaluation of the pool's underground systems. This investigatory work will be completed in early summer. The results will help the Town determine the best course to repair the pools decking and coping. An updated recommendation from Parks Maintenance may be presented to Town Council this summer.

**Whitmore Paving:** Staff will likely scope this project then hold for future consideration

**Sharps Trailhead:** Staff may work to better define the scope of work and hold for funding availability.

**Monument Sign:** Staff may work with MLT to better define the scope and hold for funding availability.

**Phase 2 Main Street/OMR Winter Animation:** Ordering and installation of Phase 2 of this ongoing project is on hold pending funding availability.

#### **Town Council Workshop/Near to Mid-term Projects:**

**To be pursued: Portions of planning, environmental, estimating and design likely:**

**The Parcel Development:** Staff will continue to allocate considerable resources to this effort and will update Town Council on a regular basis. Staff anticipates receiving an infrastructure grant for \$15M-\$19M to support the project, with potential work starting in FY20-21. Work on the environmental process will commence in FY20-21.

**Frontage Roads Circulation:** Planning and environmental study of portions of this work will progress in connection with The Parcel and Mobility Element Master Planning.

**Main Street Circulation:** Planning and environmental study of portions of this work will progress in connection with The Parcel and Mobility Element Master Planning.

**Mobility Element Master Plan:** Staff will be recommending the use of LTC funds to move this effort forward as described in the May 6 workshop.

**Fuel Island:** Staff will continue efforts to define and estimate this major maintenance project. A detailed scope and estimate will be presented to Town Council in late 2020 with a possible recommendation to proceed in FY21-22.

**Funding availability to be monitored:**

**New Planned MUPs and Sidewalks:** Programming and planning efforts will continue while we closely monitor future funding opportunities.

**Solid Waste:** At this time, the program level efforts are being facilitated by the Town Manager, working with our franchisee and Mono County. At some point, portions of the solid waste work program may be recommended as CIP projects.

**Communications System:** Mono County IT is working to scope and estimate this major project. At some point, portions of this may be recommended as CIP projects. An initial investment in a first phase project is planned for FY20-21. The full cost is not yet known, but it is anticipated that the Town will need to participate in the \$200,000 to \$300,000 level.

**Storm Drain Master Plan:** Staff has completed preparation of our Master Plan. Staff will continue to monitor funding availability and may recommend a project as appropriate.

**No activity anticipated:**

**MACC:** The Town Manager's office will continue to monitor this project for funding purposes. It is not likely to be a CIP project.

**Administration Facility:** No work anticipated at this time.

**Outdoor Event Center:** No work anticipated at this time.

**Minaret/Forest Trail Intersection:** Any planning, design, or construction work in this will be in connection with a future private development in the immediate area.

**Municipal Parking Lots:** This will be included in Transit Hub and Mobility Element study efforts.

**Development Impact Fees Fund (830 - 841)**

The fees are restricted to capital projects and as fees come in and an appropriate project is moving forward, the budget will be amended based on actual funds received and passed through upon

request from the proper agencies. The Town retains 4% of all funds received for administrative purposes. Currently 10 of the funds have anticipated revenues and expenditures see chart below:

### **Development Impact Fees**

<b>Fund</b>	<b>Fee Description</b>	<b>Budgeted Revenue</b>	<b>Town Administration Fees</b>
830	Town Admin Overhead	\$ 5,320	\$ -
831	General Facilities & Equipment	\$ 11,000	\$ 440
832	Law Enforcement	\$ 6,000	\$ 240
833	Storm Drains	\$ 11,000	\$ 440
834	Parks and Recreation	\$ 15,000	\$ 600
835	MCOE - Library	\$ 24,000	\$ 960
836	Streets & Circulation	\$ 6,000	\$ 240
837	MCOE - Child Care	\$ 5,000	\$ 200
838	Fire Facilities, Vehicles & Equipment	\$ 25,000	\$ 1,000
839	Airport Improvements	\$ -	\$ -
840	Public Art	\$ -	\$ -
841	Transit and Trails	\$ 30,000	\$ 1,200
<b>Total</b>		<b>\$ 138,320</b>	<b>\$ 5,320</b>

### **Budget Assessment Districts Fund (850 - 861)**

There are a number of assessment districts within the Town. The Districts provide and ensure the continued maintenance, servicing, administration, and operation of various improvements and associated appurtenances located within the public right-of-way. The improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems.

The Town contracts with NBS to perform annual Engineer's reports on each of the assessment districts. These reports outline current fund balance against anticipated maintenance and capital improvement projects. If a variance exists between available funds and anticipated needs, a district assessment is recommended.

## Fund Balance - Assessment Districts

As of June 30,2020

Assessment District			FY2020-21 Assessment per Unit
<b>Fund 850 - Juniper Ridge</b>	<b>\$</b>	<b>132,008</b>	<b>\$ 1,200 - Per Lot</b>
<b>Purpose</b> - Maintenance of landscaping, ornamental street lighting, street signs, snow stakes , and the decorative walls at the entrance.			
<b>Fund 852 - Bluffs</b>	<b>\$</b>	<b>687,348</b>	<b>Avg \$3,201 per lot</b>
<b>Purpose</b> - Debt Service for the development costs of the Bluff's Subdivision.			
<b>Fund 853 - Bluffs Maintenance</b>	<b>\$</b>	<b>221,930</b>	<b>\$ 0 - Per Lot</b>
<b>Purpose</b> - Roadway, drainage, sewer, power, street light, telephone, television cable and gas line improvements on streets within the Bluff's subdivision and between subdivision entrances.			
<b>Fund 854 - North Village</b>	<b>\$</b>	<b>604,877</b>	<b>Avg \$994 per parcel</b>
<b>Purpose</b> - Debt Service for the District improvements include the installation, upgrade, construction, or reconstruction of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.			
<b>Fund 856 - Old Mammoth Road</b>	<b>\$</b>	<b>626,750</b>	<b>\$30.81 - Per Linear Foot</b>
<b>Purpose</b> - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and limited appurtenant services.			
<b>Fund 857 - Village Benefit</b>	<b>\$</b>	<b>815,975</b>	<b>\$0 - per unit, room, or SF</b>
<b>Purpose</b> - Maintenance of irrigation and landscaping, street lighting, streets, sidewalks and driveways, curb and gutter, drainage facilities, and snowmelt tubing systems and appurtenant facilities.			
<b>Fund 858 - CFD 2004-01 (Fractional Use)</b>	<b>\$</b>	<b>49,392</b>	<b>Avg - \$752 per parcel</b>
<b>Purpose</b> - Finance the costs and expenses of providing enhanced services and facilities to the Town including police protection services, criminal justice, recreation program operations and maintenance, library services, museums, cultural facilities, parks, parkways and various other facilities and equipment.			
<b>Fund 859 - DIF in Lieu Mello Roos Tax</b>	<b>\$</b>	<b>21,097</b>	<b>\$2,634 - per one parcel</b>
<b>Purpose</b> - Developer's have the option to pay an annual assessment rather than pay Development Impact Fees upfront. These fees may be used for public benefit facilities. The Town currently has one property within this assessment district.			

Assessment District			FY2020-21 Assessment per Unit
<b>Fund 860 - Transit Facilities</b>	<b>\$</b>	<b>21,552</b>	<b>Avg \$180 per parcel</b>
<b>Purpose</b> - Contributes to the town-wide transit system.			
<b>Fund 861 - Mammoth View</b>	<b>\$</b>	<b>82,686</b>	<b>\$0 - Per Special Benefit Point</b>
<b>Purpose</b> - The improvements maintained by the District include Viewpoint Road, the Viewpoint condominium emergency access area located to the north of the Viewpoint condominiums, sidewalks fronting the District along Main Street, Mountain Boulevard, and Alpine Circle, and appurtenant facilities.			

### **Fractional Mello Roos Fund (858)**

This Fund has \$267,600 in anticipated revenues for FY20-21 generated by charges for estimated tax revenue (\$185,000), facility fees (\$80,000) and Interest (\$2,600). The tax revenue is received from fractional ownership projects and was put in place to offset the loss of TOT revenue from such projects. The District was created to provide enhanced levels of service for designated Town Services. FY04-05 services are used as a baseline for service, meaning these funds cannot be used for services below the baseline. Due to the reduction of service areas following the MLLA legal settlement, these funds are not available for use in most service areas. The one exception has been recreation where new amenities have been constructed providing levels of service beyond the baseline and therefore an opportunity to use the funds.

This fund has a budgeted expenditure of \$252,001 for FY20-21 leaving a projected fund balance of \$15,599. Some key expenditures include \$116,282 in personnel cost for ice rink, \$47,000 in facility lease, \$25,000 for contract commitments (Maintenance and Snow Removal) and \$7,750 allocated to Trails End Park maintenance.

### **Garage Services Fund (910)**

The Vehicle Service Fund, also referred to as the Garage, is used to track cost of maintenance for our vehicle fleet. Some of this expense is also covered in Fund 210 for reimbursement purposes but the bulk is in this account. The revenue for this account is generated in vehicle service charges that flow from Town departments as well as outside entities that use our services (ESTA, Schools, Fire and County). The garage billing budget is determined on a 12-month billing cycle for each of the partners that use our facilities. A major component of this fund is the vehicle replacement charges. When a piece of equipment is added to the fleet, a calculation of future replacement is made based on expected lifespan and future replacement costs. This amount is charged annually to build a fund necessary to replace the vehicle when needed. The fleet is managed to maximize life of vehicles and equipment and therefore most of our vehicles exceed their expected lifespan. Actual replacement is based on the condition of the vehicle and adequate fund balance for that specific vehicle. The vehicle replacement fund contains both cash and debt as it was used as part of the stabilization of the Town's finances after the MLLA settlement agreement. Staff has requested this annual payment of \$340,000 be deferred for the next two years as part of short-term cost savings. This adjustment will extend the repayment an additional two years.

There are no vehicle replacements planned for FY20-21.

### **Debt Service / Future Capital Fund (990)**

The Town has a variety of debt including the bond for the police station, and the bond payment for the MLLA settlement. The Town also has an inter-fund loan between the General Fund and the Vehicle Replacement (Garage) Fund. Staff is recommending the Vehicle Replacement Fund payment be delayed for two (2) years for current budget savings.

A summary of the Towns' operating debt service is as follows:

### ***Town of Mammoth Lakes - Debt Schedule***

DEBT	PURPOSE	INITIAL DEBT AMOUNT	ANNUAL PAYMENT FY20 21
<b>Lease Revenue Bond (2015)</b> Details see schedule B	Refinance COP and Police Facility Funding	\$ 3,550,000	\$ 314,540
<b>Installment Sales Agreement (2017)</b> Details see schedule C	Multi Use Facility	\$ 5,500,000	\$ 614,441
<b>Taxable Judgment Obligation Bonds (2017)</b> Details see schedule D	MLLA Debt	\$ 23,995,000	\$ 1,867,287
<b>CFD 2001-1 Refunding Bonds, (2016)</b> Details see schedule E	North Village Development	\$ 6,626,919	\$ 514,744
<b>2004 Reassessment Refunding Bonds</b> Details see schedule F	Bluff's Development	\$ 2,704,934	\$ 209,787
<b>Total</b>		<b>\$ 42,376,853</b>	<b>\$ 3,520,799</b>
<b>General Fund Debt</b>			<b>\$ 2,181,827</b>
<b>Measure R Debt</b>			<b>\$ 614,441</b>
<b>Assessment District Debt</b>			<b>\$ 724,531</b>

This fund also includes future capital component for technology improvement or minor facility improvements. Funds are currently set aside in fund balance for those purposes, but no additional funds are recommended from the FY20-21 budget for these purposes. Staff will make recommendations during quarterly financial review depending on the availability of funds.

### **CONCLUSION**

This concludes our annual budget process for FY20-21. In total, the Town's budget is comprised of \$39,874,596 in total resources (Revenue and Transfer In) and \$40,361,774 in total appropriations leaving a negative change in fund balance of \$487,178 across 38 Funds. Attached to the staff report is a line item detail of the proposed budget. Staff has put considerable effort in delivering a thorough and thoughtful budget through a collaborative process including Town

leadership as well as Council direction. Once a final budget is adopted, staff will begin work on a budget book to aid in public understanding of our budget details along with department goals and objectives for FY20-21.

Staff is committed to working within the Towns' financial limits and the policy direction provided by Town Council as we provide services to our community.

**TOML BUDGET WORKSHEET  
BUDGET 2020-21**

**Fund 100 - General Fund**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		28,388,870	31,553,202	24,334,431	23,238,960	23,238,960	\$ 20,295,076
<b>TOTAL TOML EXPENDITURES</b>		28,413,460	24,021,386	24,485,853	23,063,866	29,292,683	\$ 21,311,002
<b>NET TOML REV - EXP</b>		(24,589)	7,531,816	(151,423)	175,094	(6,053,723)	\$ (1,015,926)

**REVENUE**

100-000-30202	Property Tax Secured	2,288,062	2,429,078	2,588,383	2,443,000	2,443,000	\$ 2,552,000
100-000-30204	Property Tax Unsecured	172,524	178,548	198,521	170,000	170,000	\$ 180,000
100-000-30210	Prior Secured & Escapes	47,873	36,261	21,614	30,000	30,000	\$ 30,000
100-000-30230	Documentary Transfer Tax	168,455	193,520	157,285	145,000	145,000	\$ 145,000
100-000-30234	Current Supplemental Tax	29,600	38,290	26,812	15,000	15,000	\$ 15,000
100-000-30250	Homeowners Exemption	47,898	-	6,293	30,000	30,000	\$ 20,000
100-000-30260	Property Tax-In Lieu VLF	823,714	859,087	457,514	815,000	815,000	\$ 815,000
100-000-30270	ERAF Excess	57,034	68,440	77,928	40,000	40,000	\$ 70,000
100-000-30402	Sales Tax	2,433,682	2,749,036	1,823,153	2,521,000	2,521,000	\$ 1,850,000
100-000-30604	TOT: Current Year	17,497,663	20,214,779	14,978,432	13,500,000	13,500,000	\$ 11,200,000
100-000-30640	TOT: Certificates	7,993	9,098	9,206	7,000	7,000	\$ 7,000
100-000-30644	TOT: Penalties & Interest	103,096	114,752	200,634	100,000	100,000	\$ 100,000
100-000-30660	TOT: Revenue Violations	73,114	103,838	91,802	60,000	60,000	\$ 60,000
100-000-30661	TOT: Rev Viol Pen & Interest	41,287	37,120	55,049	20,000	20,000	\$ 30,000
100-000-30670	TOT: Zoning Violations	144,912	30,033	2,495	50,000	50,000	\$ 15,000
100-000-30671	TOT: Zoning Viol Pen & Interes	40,769	16,607	1,040	15,000	15,000	\$ 15,000
100-000-30802	Business Tax	297,399	322,788	324,816	300,000	300,000	\$ 320,000
100-000-30803	Cannabis Tax	-	115,900	138,217	80,000	80,000	\$ 130,000
100-000-30810	Bus Tax Penalties & Interest	11,007	13,485	12,545	6,000	6,000	\$ 6,000
100-000-30830	Business Lic Application Fee	20,484	21,146	15,275	8,000	8,000	\$ 12,000
100-000-30835	Cannabis Business Registration	-	12,000	4,000	12,000	12,000	\$ 8,000
100-000-30840	Business Lic Renewal Fee	20,471	21,743	22,753	20,000	20,000	\$ 20,000
100-000-31204	Franchise Fee: Solid Waste	222,485	230,898	200,068	220,000	220,000	\$ 220,000
100-000-31206	Franchise Fee: Electricity	229,750	218,760	242,613	200,000	200,000	\$ 200,000
100-000-31208	Franchise Fee: Gas	203,848	201,590	116,467	200,000	200,000	\$ 125,000
100-000-31210	Franchise Fee: Cable	255,090	258,941	197,477	225,000	225,000	\$ 225,000
100-000-31410	Encroachment Permits	6,630	6,250	3,375	4,000	4,000	\$ 4,000
100-000-31414	Grading Permits	16,300	11,000	5,650	12,000	12,000	\$ 7,000
100-000-31420	Building Permits	785,538	881,825	579,680	625,000	625,000	\$ 670,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
100-000-31440	Animal Licenses	4,413	3,255	2,040	4,000	4,000	\$ 2,000
100-000-31444	Animal Licenses Penalties	225	155	215	250	250	\$ 200
100-000-31450	Concealed Weapon Permit	4,093	2,570	2,314	2,500	2,500	\$ 1,500
100-000-31464	Taxicab Driver Permit	192	490	128	300	300	\$ 300
100-000-31470	Special Events Permit	6,470	6,654	3,762	5,000	5,000	\$ 2,000
100-000-31602	Charges for Services	154,310	171,913	45,501	90,000	90,000	\$ 65,124
100-000-31604	Sale of Documents	616	1,083	(9,099)	1,000	1,000	\$ 500
100-000-31606	Credit Card Service Fee	14,533	16,818	13,088	14,000	14,000	\$ 14,000
100-000-31610	Facility Rental	173,223	209,256	170,647	165,000	165,000	\$ 165,000
100-000-31620	Plan Review-New Bus & Home Occ	2,602	3,090	2,470	2,500	2,500	\$ 2,500
100-000-31624	Planning & Zoning Applications	68,849	64,994	45,793	75,000	75,000	\$ 75,000
100-000-31626	Master Plan Fees	24,506	25,082	32,962	15,000	15,000	\$ 25,000
100-000-31630	Engineering Fees	17,854	23,819	9,325	15,000	15,000	\$ 10,000
100-000-31640	Forest Service Contract	6,230	7,641	6,230	9,000	9,000	\$ 9,000
100-000-31652	Transit Fee	102,559	103,257	116,154	100,500	100,500	\$ 116,500
100-000-31664	Recreation Program Fees	93,085	116,599	22,787	90,000	90,000	\$ 110,000
100-000-31670	Whitmore Master	24,557	24,721	12,812	16,000	16,000	\$ 4,000
100-000-31672	Whitmore Pool Reimb	104,732	95,239	-	115,000	115,000	\$ 50,000
100-000-31690	Archival Storage Fee	13,317	6,782	25	7,500	7,500	\$ 7,500
100-000-31692	Fingerprint Service	9,533	18,128	16,010	12,000	12,000	\$ 12,000
100-000-32810	Municipal Court Fines	7,207	9,212	5,947	8,000	8,000	\$ 8,000
100-000-32820	Parking Citations	26,406	37,671	25,258	35,000	35,000	\$ 25,000
100-000-32830	Vehicle Impound Fees	3,600	4,810	2,100	4,000	4,000	\$ 4,000
100-000-32860	Civil Penalties:Municipal Code	74,771	41,954	8,900	30,000	30,000	\$ 30,000
100-000-34230	COPS - FED	22,307	-	-	-	-	\$ 25,000
100-000-35220	COPS-OPTION Public Safety	152,089	129,673	172,011	100,000	100,000	\$ 100,000
100-000-35221	Officer Training Reimb	-	20,662	13,726	-	-	\$ 5,000
100-000-36007	Mobility Hub Grant	-	-	42,123	-	-	\$ 63,952
100-000-37002	Interest on Investments	153,219	179,927	184	45,000	45,000	\$ 50,000
100-000-37004	Interest from County	31,660	132,451	16,758	25,000	25,000	\$ 50,000
100-000-37100	Refunds and Rebates	401,572	51,809	81,465	45,000	45,000	\$ 30,000
100-000-37110	CA Mandated Cost Reimb	-	-	-	2,000	2,000	\$ 2,000
100-000-39999	Interfund Transfers In	512,153	340,000	756,244	50,000	50,000	\$ 179,000
TOTAL REVENUE		28,388,870	31,553,202	24,334,431	23,238,960	23,238,960	\$ 20,295,076

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>DEPT 410</b>	<b>TOWN COUNCIL</b>						
Dan Holler							
<u>EXPENSES</u>							
100-410-40111	Temporary Wages	45,954	44,740	41,011	45,379	45,379	\$ 46,287
100-410-41002	Health Ins Premiums	77,465	62,919	58,428	75,406	75,406	\$ 79,176
100-410-41028	PARS (Part Time Retirement)	911	882	809	882	882	\$ 926
100-410-43150	Training, Ed, Conf & Mtgs	14,662	14,404	8,240	22,500	22,500	\$ 15,000
<b>TOTAL EXPENSES</b>		<b>139,269</b>	<b>122,945</b>	<b>108,488</b>	<b>144,167</b>	<b>144,167</b>	<b>\$ 141,389</b>
<b>DEPT 412</b>	<b>LEGAL SERVICES</b>						
Dan Holler							
<u>EXPENSES</u>							
100-412-43031	Contractual Services	162,596	185,973	87,955	250,000	257,430	\$ 195,000
<b>TOTAL EXPENSES</b>		<b>162,596</b>	<b>185,973</b>	<b>87,955</b>	<b>250,000</b>	<b>257,430</b>	<b>\$ 195,000</b>
<b>DEPT 413</b>	<b>TOWN MANAGER</b>						
Dan Holler							
<u>EXPENSES</u>							
100-413-40000	Regular Salaries	268,923	292,471	233,438	286,919	292,919	312,743
100-413-40130	Comprehensive Leave	8,153	19,573	-	21,447	21,447	4,546
100-413-41002	Health Ins Premiums	54,034	55,871	51,923	58,162	58,162	59,895
100-413-41012	Workers Comp Insurance	15,208	17,589	12,416	18,694	18,694	20,840
100-413-41020	PERS (Retirement)	80,781	105,322	83,370	111,917	111,917	138,162
100-413-42030	Special Operational	109,003	6,661	3,996	15,000	15,000	\$ 11,500
100-413-43031	Contractual Services	132,840	68,846	72,643	100,000	160,425	\$ 32,500
100-413-43110	Mem'ships, Dues, Subscr, Publi	6,816	6,362	7,836	7,800	7,800	\$ 8,000
100-413-43130	Advertising & Legal Notices	4,593	4,102	2,129	5,000	5,000	\$ 5,000
100-413-43150	Training, Ed, Conf & Mtgs	5,915	7,484	7,158	10,000	10,000	\$ 8,100
<b>TOTAL EXPENSES</b>		<b>686,266</b>	<b>584,281</b>	<b>475,265</b>	<b>644,939</b>	<b>711,364</b>	<b>\$ 601,286</b>

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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**DEPT 414**
**TOWN CLERK**

Jamie Gray

**EXPENSES**

100-414-40000	Regular Salaries	101,625	120,449	143,405	146,944	151,007	\$	156,385
100-414-40130	Comprehensive Leave	1,291	(1,076)	-	2,697	2,697	\$	4,546
100-414-41002	Health Ins Premiums	29,955	37,687	52,792	52,249	52,249	\$	59,295
100-414-41012	Workers Comp Insurance	5,306	6,760	6,480	9,071	9,071	\$	10,970
100-414-41020	PERS (Retirement)	29,055	40,142	43,314	51,701	51,701	\$	61,301
100-414-42030	Special Operational	5,159	6,026	4,951	5,250	5,250	\$	5,250
100-414-43110	Mem'ships, Dues, Subscr, Publi	250	410	345	500	500	\$	500
100-414-43130	Advertising & Legal Notices	5,586	1,425	2,100	2,750	2,750	\$	2,750
100-414-43150	Training, Ed, Conf & Mtgs	1,736	596	2,203	5,500	5,500	\$	3,000
100-414-44600	Codification	3,548	7,155	1,598	4,500	6,845	\$	4,500
<b>TOTAL EXPENSES</b>		<b>187,092</b>	<b>219,575</b>	<b>257,557</b>	<b>290,162</b>	<b>305,570</b>	<b>\$</b>	<b>308,497</b>

**DEPT 415**
**FINANCE**

Rob Patterson

**EXPENSES**

100-415-40000	Regular Salaries	593,202	499,035	463,961	509,822	527,572	\$	565,930
100-415-40130	Comprehensive Leave	(6,750)	19,031	-	21,597	21,597	\$	23,785
100-415-41002	Health Ins Premiums	161,948	169,048	160,342	175,786	175,786	\$	200,539
100-415-41012	Workers Comp Insurance	30,317	28,182	25,357	32,215	32,215	\$	38,762
100-415-41020	PERS (Retirement)	147,742	156,498	142,012	174,704	174,704	\$	205,313
100-415-42030	Special Operational	5	0	544	600	600	\$	600
100-415-43031	Contractual Services	81,344	78,665	64,247	68,000	88,100	\$	63,500
100-415-43100	Audit Services	49,600	59,595	59,945	53,000	53,000	\$	53,000
100-415-43110	Mem'ships, Dues, Subscr, Publi	170	208	208	1,000	1,000	\$	500
100-415-43130	Advertising & Legal Notices	546	-	167	700	700	\$	700
100-415-43150	Training, Ed, Conf & Mtgs	3,450	2,614	2,204	6,000	6,000	\$	3,000
100-415-43422	SB 1559 Tax Admin Fee	72,078	81,370	81,370	75,000	75,000	\$	75,000
<b>TOTAL EXPENSES</b>		<b>1,133,653</b>	<b>1,094,275</b>	<b>1,000,356</b>	<b>1,118,424</b>	<b>1,156,274</b>	<b>\$</b>	<b>1,230,629</b>

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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**DEPT 416 GENERAL SERVICES**

Rob Patterson

EXPENSES

100-416-42002	Office Supplies	20,652	23,631	21,692	23,000	23,000	\$	20,000
100-416-42005	Postal Supplies & Postage	15,225	14,360	11,822	20,000	20,000	\$	18,000
100-416-42030	Special Operational	3,890	18,806	7,106	15,000	15,000	\$	13,000
100-416-43031	Contractual Services	398,087	154,485	32,470	30,400	55,400	\$	25,000
100-416-43060	Garage Vehicle Service	20,014	38,648	25,363	30,000	30,000		30,000
100-416-43066	Vehicle & Equip Replacement	15,742	25,812	42,396	28,590	28,590		22,014
100-416-43106	Insurance Premiums	796,600	513,216	638,498	661,784	661,784	\$	592,797
100-416-43114	Credit Card Fees	27,495	27,031	25,595	30,000	30,000	\$	27,000
100-416-43180	Contingency	-	-	-	100,000	600,000	\$	75,000
100-416-43404	Public Utilities	42,180	44,190	43,689	60,000	60,000	\$	55,000
100-416-44220	Community Support Fund	22,925	23,578	15,659	25,000	25,000	\$	26,000
100-416-45010	Facility Lease	379,082	373,682	310,271	340,306	340,306	\$	350,515
100-416-46010	Equipment Lease	39,844	26,038	8,261	35,000	35,000	\$	35,000

TOTAL EXPENSES		1,822,727	1,300,584	2,302,337	1,399,080	1,924,080	\$	1,289,326
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**DEPT 417 HUMAN RESOURCES**

Cassandra Mance

EXPENSES

100-417-40000	Regular Salaries	73,978	151,178	154,513	154,426	160,426	\$	166,628
100-417-40130	Comprehensive Leave	2,009	1,903	-	6,289	6,289	\$	9,824
100-417-41002	Health Ins Premiums	24,079	55,871	51,923	58,812	58,812	\$	59,295
100-417-41012	Workers Comp Insurance	3,781	8,440	6,980	9,743	9,743	\$	11,598
100-417-41020	PERS (Retirement)	17,412	48,106	42,485	49,628	49,628	\$	57,688
100-417-42030	Special Operational	5,765	4,289	3,824	6,200	6,200	\$	4,400
100-417-43110	Mem'ships, Dues, Subscr, Publi	728	994	974	1,500	1,500	\$	1,500
100-417-43140	Recruiting & Other HR	18,784	16,867	17,067	15,000	15,000	\$	10,500
100-417-43150	Training, Ed, Conf & Mtgs	3,492	5,057	4,961	5,000	5,000	\$	3,000

TOTAL EXPENSES		150,027	292,705	282,727	306,598	312,598	\$	324,433
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**DEPT 418 INFORMATION SYSTEMS**

Pam Kobylarz

EXPENSES

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
100-418-43031	Contractual Services	6,823	5,006	11,611	-	27,000	\$ 11,000
100-418-43033	Computer Support Services	231,297	250,000	125,000	250,000	250,000	\$ 250,000
100-418-43404	Public Utilities	4,587	13,209	22,001	19,000	19,000	\$ 19,000
100-418-45050	Equipment Maint Agreements	51,715	95,366	92,798	137,395	137,395	\$ 102,395
100-418-48800	Computer Hardware - Capital	35,324	30,549	19,836	37,500	37,500	\$ 27,500
100-418-48900	Computer Software - Capital	10,488	38,790	43,250	3,800	3,800	\$ 38,800
TOTAL EXPENSES		342,130	437,277	316,024	447,695	474,695	\$ 448,695

**DEPT 420**
**POLICE SERVICES**

Al Davis

EXPENSES

100-420-40000	Regular Salaries	1,496,749	1,519,279	1,523,420	1,699,139	1,712,577	\$ 1,841,324
100-420-40111	Temporary Wages	51,711	62,701	90,441	58,000	58,000	\$ 40,000
100-420-40113	Overtime Wages	240,635	228,191	205,005	200,000	200,000	\$ 125,000
100-420-40115	Police Holiday Pay	57,188	60,291	63,536	71,642	71,642	\$ 84,385
100-420-40130	Comprehensive Leave	(8,281)	(16,438)	-	50,875	50,875	\$ 56,346
100-420-41002	Health Ins Premiums	296,389	331,148	357,519	398,531	398,531	\$ 444,853
100-420-41012	Workers Comp Insurance	72,325	81,448	65,179	106,088	106,088	\$ 130,281
100-420-41016	Unemployment Assessment	14,400	7,784	160	10,000	10,000	\$ 10,000
100-420-41018	ICMA VantageCare	47,550	53,257	56,538	54,000	54,000	\$ 54,000
100-420-41020	PERS (Retirement)	848,869	808,950	926,948	979,371	979,371	\$ 1,107,763
100-420-41024	PARS (Retirement Enhanced)	19,680	16,640	17,280	15,000	15,000	\$ 15,000
100-420-41028	PARS (Part Time Retirement)	1,230	537	734	1,200	1,200	\$ 1,200
100-420-42002	Office Supplies	4,149	9,493	4,396	5,000	5,000	\$ 5,000
100-420-42003	Misc Supplies	2,932	3,395	4,360	3,000	3,000	\$ 3,000
100-420-42005	Postal Supplies & Postage	1,590	1,133	3,146	1,000	1,000	\$ 1,000
100-420-42006	Uniforms & Personal Equip	13,440	22,216	24,531	20,000	20,000	\$ 20,000
100-420-42007	Maintenance Supplies	3,375	1,669	877	2,500	2,500	\$ 2,500
100-420-42030	Special Operational	6,715	11,854	14,131	20,000	20,000	\$ 15,000
100-420-43031	Contractual Services	82,198	75,942	97,628	30,000	54,000	\$ 30,000
100-420-43032	Dispatch Services	292,309	383,542	389,289	389,300	389,300	\$ 405,510
100-420-43060	Garage Vehicle Service	137,197	123,175	100,815	119,201	119,201	\$ 115,729
100-420-43066	Vehicle & Equip Replacement	83,276	85,435	46,500	85,500	85,500	\$ 24,655
100-420-43110	Mem'ships, Dues, Subscr, Publi	2,651	2,813	3,415	2,500	2,500	\$ 2,500
100-420-43120	Printing & Reproduction	2,378	2,737	4,935	3,000	3,000	\$ 3,000
100-420-43130	Advertising & Legal Notices	-	1,210	232	2,000	2,000	\$ 2,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
100-420-43150	Training, Ed, Conf & Mtgs	28,912	35,195	30,532	35,000	35,000	\$ 20,000
100-420-43154	CERT	2,234	249	2,179	5,000	14,300	\$ 5,000
100-420-43156	DOJ Fingerprint Live	8,873	14,015	7,782	12,000	12,000	\$ 12,000
100-420-43404	Public Utilities	44,309	29,200	25,945	35,000	35,000	\$ 30,000
100-420-45060	Gen'l Facilities Maint	584	5,161	311	5,000	5,000	\$ 3,500
100-420-45400	Communication Equip Maint	11,621	14,228	-	18,000	18,000	\$ 5,000
100-420-46010	Equipment Lease	12,958	12,793	13,801	13,000	13,000	\$ 5,000
100-420-46300	Communic Equip - Non Cap	5,257	-	3,889	10,000	10,000	\$ 5,000
100-420-46440	Office Equip & Furniture	22,127	4,044	31,374	7,500	34,500	\$ 5,000
100-420-46450	Firearms	12,945	10,780	4,772	15,000	15,000	\$ 7,000
100-420-46480	Computer Software - Non Cap	1,645	-	-	-	-	\$ -
TOTAL EXPENSES		3,980,186	4,058,784	4,140,280	4,483,047	4,574,785	4,637,546

**DEPT 426 WILDLIFE MANAGEMENT**

Al Davis

EXPENSES

100-426-42007	Maintenance Supplies	2,716	2,387	1,995	3,000	3,000	\$ 2,000
100-426-43031	Contractual Services	66,554	68,360	68,665	79,400	79,400	\$ 46,200
TOTAL EXPENSES		69,270	70,747	70,660	82,400	82,400	\$ 48,200

**DEPT 432 RECREATION PROGRAMS**

Stuart Brown

EXPENSES

100-432-40000	Regular Salaries	246,880	266,532	238,955	244,270	256,270	\$ 229,001
100-432-40111	Temporary Wages	52,732	54,593	48,484	76,424	76,424	\$ 27,000
100-432-40130	Comprehensive Leave	15,957	9,732	-	9,862	9,862	\$ 14,744
100-432-41002	Health Ins Premiums	78,686	97,475	74,856	88,482	88,482	\$ 69,258
100-432-41012	Workers Comp Insurance	12,239	14,381	11,452	15,406	15,406	\$ 16,021
100-432-41020	PERS (Retirement)	66,162	83,736	71,825	88,764	88,764	\$ 88,660
100-432-41028	PARS (Part Time Retirement)	1,081	1,123	943	1,485	1,485	\$ 1,485
100-432-42006	Uniforms & Personal Equip	984	1,429	-	1,500	1,500	1,500
100-432-42008	Recreation Supplies	6,218	7,020	5,702	6,500	6,500	6,500
100-432-42030	Special Operational	9,702	8,879	8,414	9,000	9,000	4,000
100-432-43031	Contractual Services	18,514	21,993	21,411	21,000	21,000	8,000
100-432-43110	Mem'ships, Dues, Subscr, Publi	1,643	1,805	1,911	2,000	2,000	\$ 2,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
100-432-43120	Printing & Reproduction	2,065	2,270	989	2,500	2,500	\$ 2,500
100-432-43130	Advertising & Legal Notices	3,243	3,747	3,955	4,500	4,500	\$ 2,500
100-432-43150	Training, Ed, Conf & Mtgs	3,715	4,200	3,906	4,000	4,000	\$ 1,000
100-432-43164	Excursions & Field Trips	717	1,809	2,802	2,000	2,000	\$ 3,000
100-432-44300	Fishing Enhancement	53,937	53,946	14,977	54,000	54,000	\$ 54,000
100-432-44310	Community Youth Programs	43,268	32,283	-	36,800	36,800	\$ 36,800
100-432-44320	Fireworks Display	32,210	31,809	32,726	30,000	30,000	\$ 5,000
TOTAL EXPENSES		661,761	705,626	554,284	699,493	711,493	\$ 572,969

**DEPT 434 WHITMORE POOL & REC AREA**

Stuart Brown

EXPENSES

100-434-40000	Regular Salaries	42,516	36,863	44,832	40,235	40,235	\$ 44,908
100-434-40111	Temporary Wages	61,042	59,038	42,170	65,000	65,000	\$ 55,000
100-434-40113	Overtime Wages	897	964	991	500	500	\$ 500
100-434-40130	Comprehensive Leave	-	-	-	1,053	1,053	\$ 1,663
100-434-41002	Health Ins Premiums	16,032	-	-	19,039	19,039	\$ 69,258
100-434-41012	Workers Comp Insurance	2,307	2,132	1,906	2,503	2,503	\$ 3,061
100-434-41020	PERS (Retirement)	7,794	8,720	7,234	1,192	1,192	\$ 15,974
100-434-41028	PARS (Part Time Retirement)	718	706	600	500	500	\$ 500
100-434-42006	Uniforms & Personal Equip	1,211	1,652	(151)	2,000	2,000	\$ 2,000
100-434-42007	Maintenance Supplies	2,190	1,284	1,687	2,000	2,000	\$ 1,500
100-434-42008	Recreation Supplies	928	521	431	2,500	2,500	\$ 2,000
100-434-42009	Pool Supplies	10,231	6,316	9,426	9,000	9,000	\$ 6,000
100-434-42030	Special Operational	1,176	774	192	1,500	1,500	\$ 500
100-434-43031	Contractual Services	10,502	6,556	4,132	8,000	8,000	\$ 5,000
100-434-43060	Garage Vehicle Service	12,385	16,552	11,803	16,400	16,400	16,414
100-434-43066	Vehicle & Equip Replacement	12,566	9,304	14,505	14,343	14,343	9,657
100-434-43120	Printing & Reproduction	-	-	-	500	500	500
100-434-43130	Advertising & Legal Notices	1,449	1,591	225	2,000	2,000	\$ 1,000
100-434-43150	Training, Ed, Conf & Mtgs	1,287	2,858	3,082	3,500	3,500	\$ 1,500
100-434-43404	Public Utilities	34,278	31,205	21,025	26,000	26,000	\$ 20,000
100-434-43420	Taxes & Fees	1,604	1,638	1,971	1,500	1,500	\$ 1,500
100-434-45010	Facility Lease	360	1,018	-	750	750	\$ 750
100-434-45080	Park Grounds & Bldgs Maint	12,547	11,997	7,629	12,000	12,000	\$ 10,000
TOTAL EXPENSES		234,020	201,690	173,687	232,315	232,315	\$ 269,185

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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**DEPT 438                      PARKS, BLDGS & TRAIL MAINT**

Stuart Brown

EXPENSES

100-438-40000	Regular Salaries	169,379	179,857	176,925	136,440	147,565	\$	162,817
100-438-40111	Temporary Wages	43,322	47,625	44,243	76,112	76,112	\$	55,000
100-438-40113	Overtime Wages	6,617	12,027	11,928	6,500	6,500	\$	4,000
100-438-40130	Comprehensive Leave	2,577	8,842	-	7,872	7,872	\$	11,109
100-438-41002	Health Ins Premiums	54,023	51,072	49,912	45,917	45,917	\$	55,230
100-438-41012	Workers Comp Insurance	6,572	8,114	6,628	8,748	8,748	\$	11,432
100-438-41016	Unemployment Assessment	10,309	1,779	-	5,000	5,000	\$	5,000
100-438-41020	PERS (Retirement)	44,987	59,443	64,455	51,223	51,223	\$	64,008
100-438-41028	PARS (Part Time Retirement)	1,500	1,611	1,199	993	993	\$	993
100-438-42003	Misc Supplies	1,052	1,165	773	1,000	1,000	\$	1,000
100-438-42006	Uniforms & Personal Equip	2,053	1,167	1,933	2,500	2,500	\$	2,500
100-438-42007	Maintenance Supplies	11,331	10,962	12,000	14,500	14,500	\$	10,500
100-438-43031	Contractual Services	121,263	21,112	3,660	32,500	32,500	\$	12,500
100-438-43060	Garage Vehicle Service	41,372	52,483	35,409	49,242	49,242	\$	49,242
100-438-43066	Vehicle & Equip Replacement	37,698	27,911	43,514	43,030	43,030	\$	28,971
100-438-43150	Training, Ed, Conf & Mtgs	2,731	1,445	1,176	3,000	3,000	\$	2,000
100-438-43404	Public Utilities	38,573	47,255	44,386	58,000	58,000	\$	50,000
100-438-45080	Park Grounds & Bldgs Maint	10,537	12,443	10,552	15,000	15,000	\$	12,000
100-438-45081	Signage Maintenance					14,218	\$	14,218
100-438-48200	Machinery & Equip - Capital	1,952	31,863	26,274	3,000	231,194	\$	50,000
TOTAL EXPENSES		705,753	578,176	534,966	560,577	814,114	\$	602,520

**DEPT 440                      PLANNING DIVISION**

Sandra Moberly

EXPENSES

100-440-40000	Regular Salaries	306,384	352,581	432,056	281,119	288,057	\$	341,992
100-440-40130	Comprehensive Leave	4,607	5,929	-	11,220	11,220	\$	9,606
100-440-41002	Health Ins Premiums	84,988	102,967	110,625	74,599	74,599	\$	105,506
100-440-41012	Workers Comp Insurance	14,787	19,489	18,667	17,722	17,722	\$	23,111
100-440-41020	PERS (Retirement)	80,522	110,604	106,194	97,587	97,587	\$	124,541
100-440-41028	PARS (Part Time Retirement)	299	259	114	200	200	\$	200
100-440-43031	Contractual Services	34,647	279,902	69,641	225,000	225,000	\$	92,952

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
100-440-43110	Mem'ships, Dues, Subscr, Publi	2,276	2,097	1,268	3,300	3,300	\$ 3,000
100-440-43130	Advertising & Legal Notices	2,913	2,213	780	3,000	3,000	\$ 3,000
100-440-43150	Training, Ed, Conf & Mtgs	4,288	8,514	8,302	12,000	12,000	\$ 9,500
100-440-44500	Air Quality Management	25,086	25,000	25,000	25,500	25,500	\$ 25,500
TOTAL EXPENSES		575,782	923,934	779,329	764,747	771,685	\$ 738,908

**DEPT 442**

**BUILDING DIVISION**

Sandra Moberly

EXPENSES

100-442-40000	Regular Salaries	277,523	273,692	241,679	268,258	276,321	\$ 286,327
100-442-40130	Comprehensive Leave	9,951	583	-	8,925	8,925	\$ 9,613
100-442-41002	Health Ins Premiums	62,425	64,036	62,413	77,054	77,054	\$ 75,923
100-442-41012	Workers Comp Insurance	14,092	15,673	11,779	16,803	16,803	\$ 22,501
100-442-41020	PERS (Retirement)	74,921	97,435	79,583	100,024	100,024	\$ 127,917
100-442-42006	Uniforms	308	183	460	500	500	\$ 500
100-442-43031	Contractual Services	216,262	237,369	172,687	250,000	170,000	\$ 180,000
100-442-43110	Memberships, Dues, Subscr, Publications	2,232	1,239	6,603	10,100	10,100	\$ 1,500
100-442-43130	Advertising & Legal Notices	194	-	8,801	1,000	1,000	\$ 1,000
100-442-43150	Training, Ed, Conf & Mtgs	7,020	4,111	4,456	6,000	6,000	\$ 5,000
TOTAL EXPENSES		664,928	694,320	588,461	738,664	666,727	\$ 710,281

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>DEPT 444</b>	<b>CODE COMPLIANCE</b>						
Sandra Moberly							
<u>EXPENSES</u>							
100-444-40000	Regular Salaries	60,027	64,044	36,845	60,522	60,522	\$ 54,415
100-444-41002	Health Ins Premiums	29,955	30,993	20,990	32,605	32,605	\$ 26,532
100-444-41012	Workers Comp Insurance	3,117	3,545	1,886	3,801	3,801	\$ 3,577
100-444-41020	PERS (Retirement)	14,151	18,179	10,464	18,708	18,708	\$ 18,273
100-444-43110	Mem'ships, Dues, Subscr, Publi	95	95	95	100	100	\$ 100
100-444-43150	Training, Ed, Conf & Mtgs	-	914	1,598	1,000	1,000	\$ 3,100
<b>TOTAL EXPENSES</b>		<b>107,588</b>	<b>117,517</b>	<b>72,326</b>	<b>116,749</b>	<b>416,749</b>	<b>\$ 105,997</b>

<b>DEPT 445</b>	<b>HOUSING PROGRAMS &amp; PLANNING</b>						
Sandra Moberly							
<u>EXPENSES</u>							
100-445-40000	Regular Salaries	20,350	37,187	112,380	177,815	181,753	\$ 190,346
100-445-40130	Comprehensive Leave	-	7	-	9,843	9,843	\$ 6,779
100-445-41002	Health Ins Premiums	-	12,769	51,540	60,716	60,716	\$ 77,579
100-445-41012	Workers Comp Insurance	1,187	2,109	4,803	11,376	11,376	\$ 12,957
100-445-41020	PERS (Retirement)	4,048	9,982	32,498	62,129	62,129	\$ 69,344
100-445-43031	Contractual Services	358,049	518,930	645,259	560,821	1,486,987	\$ 340,000
100-445-43130	Advertising & Legal Notices	347	936	636	-	-	\$ 31,748
<b>TOTAL EXPENSES</b>		<b>383,981</b>	<b>582,600</b>	<b>847,116</b>	<b>882,700</b>	<b>1,812,804</b>	<b>\$ 728,753</b>

<b>DEPT 460</b>	<b>ENG, PUBLIC WORKS &amp; ADMIN</b>						
Grady Dutton							
<u>EXPENSES</u>							
100-460-40000	Regular Salaries	400,211	382,770	375,349	392,015	406,575	\$ 333,739
100-460-40113	Overtime Wages	2,003	1,005	3,098	1,000	1,000	\$ 1,000
100-460-40130	Comprehensive Leave	12,773	3,599	-	6,183	6,183	\$ 6,098
100-460-41002	Health Ins Premiums	77,266	76,187	61,683	82,574	82,574	\$ 61,803
100-460-41012	Workers Comp Insurance	18,792	20,266	18,387	24,139	24,139	\$ 22,338
100-460-41020	PERS (Retirement)	103,007	120,493	111,546	132,069	132,069	\$ 118,028
100-460-42005	Postal Supplies & Postage	76	123	-	200	200	\$ 200

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
100-460-42006	Uniforms & Personal Equip	-	491	-	500	500	\$ 1,500
100-460-42007	Maintenance Supplies	-	131	71	250	250	\$ 250
100-460-43031	Contractual Services	103,758	29,332	58,253	55,000	55,000	\$ 30,000
100-460-43150	Training, Ed, Conf & Mtgs	5,150	1,020	4,655	5,000	5,000	\$ 5,000
TOTAL EXPENSES		737,902	643,819	645,260	725,430	739,990	\$ 579,956

**DEPT 464 FACILITIES MAINTENANCE**

Grady Dutton

EXPENSES

100-464-40000	Regular Salaries	38,406	43,785	38,030	42,365	45,365	\$ 43,185
100-464-40111	Temporary Wages	12,316	11,978	10,766	13,409	13,409	\$ 13,409
100-464-41002	Health Ins Premiums	20,968	3,147	9,792	8,704	8,704	\$ 12,917
100-464-41012	Workers Comp Insurance	1,876	2,127	1,599	2,787	2,787	\$ 2,839
100-464-41020	PERS (Retirement)	8,722	10,838	9,268	13,724	13,724	\$ 14,510
100-464-41028	PARS (Part Time Retirement)	240	233	215	268	268	\$ 261
100-464-42007	Maintenance Supplies	3,434	9,494	4,067	6,000	6,000	\$ 6,000
100-464-43031	Contractual Services	2,091	9,395	7,468	50,000	177,000	\$ 15,000
100-464-43404	Public Utilities	9,243	9,424	10,904	10,000	10,000	\$ 10,000
100-464-43420	Taxes & Fees	484	492	60	1,450	1,450	\$ 500
100-464-45100	Bus Shelter Maintenance	1,343	69	115	2,000	2,000	\$ 1,500
TOTAL EXPENSES		99,719	103,937	92,459	152,737	282,737	\$ 120,121

**DEPT 475 TRANSIT SERVICE**

Grady Dutton

EXPENSES

100-475-40000	Regular Salaries	7,235	7,262	4,993	21,533	21,533	\$ 16,757
100-475-40130	Comprehensive Leave	-	-	-	1,477	1,477	\$ 874
100-475-41002	Health Ins Premiums	8,692	8,753	9,871	6,617	6,617	\$ 7,835
100-475-41012	Workers Comp Insurance	190	169	162	1,395	1,395	\$ 1,159
100-475-41020	PERS (Retirement)	4,105	3,886	3,202	8,115	8,115	\$ 6,319
100-475-42007	Maintenance Supplies	1,342	196	846	400	400	\$ 500
100-475-43031	Contractual Services	848,700	824,046	746,609	939,535	1,272,299	\$ 939,535
100-475-43404	Public Utilities	962	(77)	62	1,000	1,000	\$ 1,000
100-475-45224	Street Sign Replacement	-	-	-	3,000	3,000	\$ 3,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
TOTAL EXPENSES		871,712	844,384	765,900	983,072	1,315,836	\$ 976,979

**DEPT 480 TOURISM & BUS DEV'T**

Rob Patterson

EXPENSES

100-480-44220	Community Support Fund	-	-	160,000	-	-	\$ 273,000
100-480-44810	Promotion & Tourism	2,260,000	2,628,915	2,439,600	2,440,400	2,440,400	\$ 1,751,600
TOTAL EXPENSES		2,435,000	2,733,915	2,844,083	2,440,400	2,490,400	2,024,600

**DEPT 599 INTERFUND TRANSFERS**

Rob Patterson

EXPENSES

100-599-49999	Transfers Out	12,262,097	7,524,320	7,546,332	5,600,470	9,094,470	\$ 4,655,733
TOTAL EXPENSES		12,262,097	7,524,320	7,546,332	5,600,470	9,094,470	\$ 4,655,733

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 101 - Comprehensive Leave**

ACCOUNT NUMBER		ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
TOTAL TOML REVENUE			69,114	42,403	-	116,000	116,000	116,000
TOTAL TOML EXPENDITURES			-	-	-	-	-	-
NET TOML REV - EXP			69,114	42,403	-	116,000	116,000	116,000
REVENUE								
101-000-32260	Comprehensive Leave Charge		69,114	42,403	-	116,000	116,000	116,000
TOTAL REVENUE			69,114	42,403	-	116,000	116,000	116,000
TOTAL EXPENSES			-	-	-	-	-	-

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 105 - COVID-19**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		-	-	-	-	1,300,000	-
<b>TOTAL TOML EXPENDITURES</b>		-	-	383,958	-	1,148,250	-
<b>NET TOML REV - EXP</b>		-	-	(383,958)	-	151,750	-
<b><u>REVENUE</u></b>							
105-000-39999	Interfund Transfers In	-	-	-	-	1,300,000	-
<b>TOTAL REVENUE</b>		-	-	-	-	1,300,000	-
<b>DEPT 405                      COVID-19 Operations</b>							
<b><u>EXPENSES</u></b>							
105-405-40000	Regular Salaries	-	-	120,577	-	125,000	
105-405-40111	Temporary Wages	-	-	2,578	-	3,000	
105-405-40113	Overtime Wages	-	-	1,125	-	2,000	
105-405-42002	Office Supplies	-	-	7,442	-	8,000	
105-405-42007	Maintenance Supplies	-	-	31	-	250	
105-405-42030	Special Operational	-	-	7,611	-	10,000	
105-405-43031	Contractual Services	-	-	244,594	-	500,000	
100-405-44220	Community Support Fund	-	-	-	-	500,000	
<b>TOTAL EXPENSES</b>		-	-	383,958	-	1,148,250	-

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 205 - Solid Waste**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		125,000.00	1,499,385	219,876	-	-	210,000
<b>TOTAL TOML EXPENDITURES</b>		42,524.50	50,307.39	725,963.86	-	-	191,075
<b>NET TOML REV - EXP</b>		82,475.50	1,449,077.20	(506,087.70)	-	-	18,925

**REVENUE**

205-000-31205	"Other Fees" Waste Connections	125,000	1,391,937	135,000	-	-	100,000
205-000-31206	Solid Waste Parcel Fee-County	-	72,432	72,595	-	-	75,000
205-000-36100	USFS Wood Inovation Grant	-	35,015	12,281	-	-	35,000
<b>TOTAL REVENUE</b>		125,000	1,499,385	219,876	-	-	210,000

**DEPT 490                      Solid Waste**

**EXPENSES**

205-490-40000	Regular Salaries	-	-	3,969	-	-	5,000
205-490-41012	Workers Comp Insurance	-	-	164	-	-	175
205-490-41020	PERS (Retirement)	-	-	628	-	-	900
205-490-43030	Professional Services	26,835	12,732	21,305	-	-	35,000
205-490-43031	Contractual Services	15,690	37,575	19,960	-	-	100,000
205-490-43404	Public Utilities	-	-	3,733	-	-	50,000
205-490-48300	Buildings - Capital	-	-	676,206	-	-	
<b>TOTAL EXPENSES</b>		42,525	50,307	725,964	-	-	191,075

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 210 - Gas Tax**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		4,440,811	4,493,516	3,504,461	4,230,456	4,646,680	3,907,762
<b>TOTAL TOML EXPENDITURES</b>		6,359,301	3,844,799	3,149,856	4,230,456	4,982,169	4,380,800
<b>NET TOML REV - EXP</b>		(1,918,490)	648,717	354,605	-	(335,489)	(473,038)

**REVENUE**

210-000-31602	Charges for Services	9,993	69,702	-	10,000	10,000	10,000
210-000-35404	State Gas Tax 2103	32,065	27,782	55,911	29,499	29,499	72,997
210-000-35406	State Gas Tax 2105	44,683	45,627	39,670	46,542	46,542	47,327
210-000-35408	State Gas Tax 2106	57,734	58,592	50,488	58,664	58,664	58,018
210-000-35410	State Gas Tax 2107	58,153	57,381	49,718	50,000	50,000	50,000
210-000-35412	State Gas Tax 2107 Snow	1,746,989	1,280,306	1,999,871	1,500,000	1,500,000	1,000,000
210-000-35414	State Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000
210-000-35416	State Gas Tax RMRA (SB-1)	48,248	152,500	109,638	147,021	147,021	155,514
210-000-37100	Refunds and Rebates	202	30,654	-	13,000	13,000	13,000
210-000-39999	Interfund Transfers In	2,418,282	2,769,937	1,197,166	2,373,730	2,789,954	2,498,906
<b>TOTAL REVENUE</b>		4,440,811	4,493,516	3,504,461	4,230,456	4,646,680	3,907,762

**DEPT 450**

**STREET MAINTENANCE**

**EXPENSES**

210-450-40000	Regular Salaries	259,944	258,453	230,669	290,274	314,274	328,672
210-450-40113	Overtime Wages	17,680	13,089	13,464	15,000	15,000	15,000
210-450-40130	Comprehensive Leave	6,598	(1,620)	-	5,262	5,262	2,662
210-450-41002	Health Ins Premiums	78,018	74,442	62,346	102,310	102,310	103,122
210-450-41012	Workers Comp Insurance	12,295	13,503	10,706	17,916	17,916	21,939
210-450-41020	PERS (Retirement)	69,573	88,794	66,369	102,203	102,203	121,041
210-450-42002	Office Supplies	175	-	6	200	200	200
210-450-42006	Uniforms & Personal Equip	6,316	2,841	1,865	5,500	5,500	3,500
210-450-42022	Street Maintenance Supplies	3,092	6,628	6,090	10,000	10,000	3,000
210-450-42025	Traffic Safety Supplies	13,346	32,214	34,016	35,000	35,000	35,000
210-450-43031	Contractual Services	20,432	11,989	2,780	25,000	25,000	25,000
210-450-43404	Public Utilities	3,283	13,262	14,452	11,000	11,000	11,000
210-450-43420	Taxes & Fees	3,528	15,234	5,004	8,000	8,000	8,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
210-450-45200	Traffic Signal Maintenance	1,868	10,295	167	6,000	6,000	2,000
210-450-45220	Street Lights	1,823	662	-	3,000	3,000	3,000
210-450-45224	Street Sign Replacement	15,104	11,206	16,032	10,000	10,000	31,000
210-450-45228	Road, Curbs, Gutter Rehab	1,350,943	18,508	62,121	580,000	1,067,713	580,000
210-450-46200	Machinery & Equip - Non Cap	893	209	66	1,000	1,000	4,000
TOTAL EXPENSES		1,872,110	569,709	526,275	1,233,574	1,745,287	1,298,136

**DEPT 452 SNOW REMOVAL**

EXPENSES

210-452-40000	Regular Salaries	322,060	360,831	385,919	369,643	369,643	385,817
210-452-40111	Temporary Wages	89,021	131,387	67,456	161,563	161,563	107,709
210-452-40113	Overtime Wages	84,269	206,934	115,731	100,000	100,000	100,000
210-452-40130	Comprehensive Leave	2,398	(1,388)	-	9,127	9,127	3,591
210-452-41002	Health Ins Premiums	101,357	104,401	136,218	128,881	128,881	136,328
210-452-41012	Workers Comp Insurance	16,631	20,121	14,211	22,692	22,692	25,813
210-452-41020	PERS (Retirement)	88,431	117,401	97,648	130,010	130,010	142,510
210-452-41028	PARS (Part Time Retirement)	941	1,115	1,108	3,140	3,140	2,093
210-452-42002	Office Supplies	39	10	89	100	100	100
210-452-42006	Uniforms & Personal Equip	8,851	8,004	6,696	10,000	10,000	10,000
210-452-42007	Maintenance Supplies	120	301	-	500	500	500
210-452-42022	Street Maintenance Supplies	12,052	2,499	1,490	12,500	12,500	12,500
210-452-42025	Traffic Safety Supplies	94,689	46,993	53,854	97,000	97,000	97,000
210-452-42030	Special Operational	5,359	13,938	8,305	3,000	3,000	3,000
210-452-43031	Contractual Services	26,480	143,668	135,947	200,000	200,000	200,000
210-452-43150	Training, Ed, Conf & Mtgs	130	45	390	2,000	2,000	2,000
210-452-43404	Public Utilities	46,947	62,026	40,354	43,000	43,000	43,000
210-452-45200	Traffic Signal Maintenance	-	358	4,700	5,000	5,000	5,000
210-452-45220	Street Lights	211	686	15	2,500	2,500	2,500
210-452-46200	Machinery & Equip - Non Cap	4,357	803	1,792	3,000	3,000	3,000
TOTAL EXPENSES		904,335	1,220,132	1,073,299	1,303,656	1,303,656	1,282,461

**DEPT 454 SUMMER EQUIP GARAGE**

EXPENSES

210-454-42003	Misc Supplies	-	-	217	300	300	300
210-454-42006	Uniforms & Personal Equip	2,658	1,141	1,572	2,000	2,000	2,000
210-454-42016	Gasoline & Diesel	36,312	53,659	33,315	42,000	42,000	42,000

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
210-454-42017	Vehicle Maintenance Parts	50,460	63,585	47,054	35,000	35,000	35,000
210-454-42030	Special Operational	180	129	106	200	200	200
210-454-43031	Contractual Services	3,130	1,031	3,643	4,000	4,000	4,000
210-454-43060	Garage Vehicle Service	62,527	52,487	49,073	80,000	80,000	80,000
210-454-43066	Vehicle & Equip Replacement	176,847	139,944	160,065	163,075	163,075	190,399
210-454-43110	Mem'ships, Dues, Subscr, Publi	4,013	6,457	778	6,000	6,000	6,000
210-454-46200	Machinery & Equip - Non Cap	4,272	3,909	2,463	4,000	4,000	4,000
TOTAL EXPENSES		340,399	322,340	298,285	336,575	336,575	363,899

**DEPT 455 WINTER EQUIP GARAGE**

EXPENSES

210-455-42006	Uniforms & Personal Equip	3,261	2,909	4,092	4,000	4,000	4,000
210-455-42016	Gasoline & Diesel	77,118	152,719	73,806	70,000	70,000	70,000
210-455-42017	Vehicle Maintenance Parts	228,723	302,777	195,457	190,000	190,000	190,000
210-455-42030	Special Operational	164	116	72	100	100	100
210-455-43031	Contractual Services	3,653	1,890	78	5,000	5,000	5,000
210-455-43060	Garage Vehicle Service	172,486	176,996	137,336	160,000	160,000	160,000
210-455-43066	Vehicle & Equip Replacement	475,018	431,396	508,181	491,851	491,851	624,828
210-455-43110	Mem'ships, Dues, Subscr, Publi	6,405	4,781	2,078	6,500	6,500	6,500
210-455-43150	Training, Ed, Conf & Mtgs	-	-	-	500	500	500
210-455-46200	Machinery & Equip - Non Cap	2,688	1,613	2,237	3,000	3,000	3,000
TOTAL EXPENSES		969,516	1,075,197	923,336	930,951	930,951	1,063,928

**DEPT 456 GARAGE OPERATIONS**

EXPENSES

210-456-40000	Regular Salaries	16,460	18,765	16,299	10,591	10,591	10,796
210-456-40113	Overtime Wages	111	1,286	78	1,500	1,500	1,500
210-456-41002	Health Ins Premiums	8,987	1,349	3,825	2,176	2,176	3,229
210-456-41012	Workers Comp Insurance	804	912	685	673	673	710
210-456-41020	PERS (Retirement)	3,742	4,834	3,972	3,431	3,431	3,627
210-456-42007	Maintenance Supplies	2,596	2,633	4,958	3,000	3,000	3,000
210-456-43031	Contractual Services	30,695	32,810	31,852	20,000	20,000	20,000
210-456-43404	Public Utilities	99,634	52,942	58,775	80,000	80,000	70,000
210-456-45060	Gen'l Facilities Maint	-	162	-	1,000	1,000	1,000
TOTAL EXPENSES		176,416	118,241	122,659	125,679	125,679	113,862

**DEPT 457 PROMENADE MAINTENANCE**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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EXPENSES

210-457-42007	Maintenance Supplies	-	-	-	1,000	1,000	1,000
210-457-43031	Contractual Services	88,899	73,207	49,195	25,000	25,000	25,000
210-457-43404	Public Utilities	3,068	3,112	1,602	2,000	2,000	2,000
TOTAL EXPENSES		93,064	76,319	50,796	28,000	28,000	28,000

**DEPT 599**

**INTERFUND TRANSFERS**

EXPENSES

210-599-49999	Transfers Out	2,003,461	462,861	155,206	272,021	512,021	230,514
TOTAL EXPENSES		2,003,461	462,861	155,206	272,021	512,021	230,514

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 215 - Measure R Trails**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		325,284	315,038	345,000	345,000	345,000	330,000
<b>TOTAL TOML EXPENDITURES</b>		436,779	413,886	357,149	335,000	338,000	327,874
<b>NET TOML REV - EXP</b>		(111,495)	(98,848)	(12,149)	10,000	7,000	2,126

**REVENUE**

215-000-34201	FEMA-FEDERAL ASSISTANCE	10,566	-	-	-	-	
215-000-35201	FEMA-STATE MATCHING FUNDS	2,642	-	-	-	-	
215-000-37002	Interest on Investments	12,076	15,038	-	-	-	
215-000-39999	Interfund Transfers In	300,000	300,000	345,000	345,000	345,000	330,000
<b>TOTAL REVENUE</b>		<b>325,284</b>	<b>315,038</b>	<b>345,000</b>	<b>345,000</b>	<b>345,000</b>	<b>330,000</b>

**DEPT 511                      MEASURE R TRAILS**

**EXPENSES**

215-511-40000	Regular Salaries	42,291	68,436	90,216	87,010	90,010	94,082
215-511-40111	Temporary Wages	19,462	33,011	46,197	50,000	50,000	42,071
215-511-40130	Comprehensive Leave	3,141	-	-	7,423	7,423	6,740
215-511-41002	Health Ins Premiums	22,466	23,245	28,810	31,955	31,955	32,763
215-511-41012	Workers Comp Insurance	2,121	3,827	3,798	5,769	5,769	6,627
215-511-41020	PERS (Retirement)	13,381	23,515	25,543	34,296	34,296	38,529
215-511-41028	PARS (Part Time Retirement)	385	698	1,077	1,000	1,000	841
215-511-42007	Maintenance Supplies	13,072	4,260	5,784	3,000	3,000	7,000
215-511-42026	Trail Facility Supplies	6,487	5,699	1,756	1,000	1,000	6,000
215-511-43031	Contractual Services	311,443	248,989	151,425	94,347	94,347	89,621
215-511-43150	Training, Ed, Conf & Mtgs	-	-	-	1,000	1,000	2,000
215-511-43404	Public Utilities	1,930	2,043	1,678	1,000	1,000	1,000
215-511-48900	Computer Software - Capital	600	-	660	600	600	600
<b>TOTAL EXPENSES</b>		<b>436,779</b>	<b>413,886</b>	<b>357,149</b>	<b>335,000</b>	<b>338,000</b>	<b>327,874</b>

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 216 - Measure R**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		6,936,103	1,683,877	1,033,036	1,350,000	1,350,000	1,000,000
<b>TOTAL TOML EXPENDITURES</b>		8,677,352	1,149,614	2,681,834	1,177,925	2,732,925	1,176,441
<b>NET TOML REV - EXP</b>		(1,741,249)	534,263	(1,648,798)	172,075	(1,382,925)	(176,441)

**REVENUE**

216-000-30406	Sales Tax: Measure R	1,405,369	1,479,000	1,033,036	1,350,000	1,350,000	1,000,000
<b>TOTAL REVENUE</b>		6,936,103	1,683,877	1,033,036	1,350,000	1,350,000	1,000,000

**DEPT 432 RECREATION PROGRAMS**

**EXPENSES**

216-432-42008	Recreation Supplies	2,043	3,227	3,508	4,000	4,000	4,000
<b>TOTAL EXPENSES</b>		2,478	3,598	3,508	4,000	4,000	4,000

**DEPT 438 PARKS, BLDGS & TRAIL MAINT**

**EXPENSES**

Whitmore Track and Trails End Park

216-438-40000	Regular Salaries	8,399	5,071	5,151	11,603	11,603	10,316
216-438-40111	Temporary Wages	5,442	3,302	3,803	11,032	11,032	11,032
216-438-40130	Comprehensive Leave	-	-	-	406	406	563
216-438-41002	Health Ins Premiums	-	-	-	4,280	4,280	4,992
216-438-41012	Workers Comp Insurance	494	308	115	754	754	715
216-438-41020	PERS (Retirement)	1,678	1,259	437	4,365	4,365	4,041
216-438-41028	PARS (Part Time Retirement)	-	-	-	215	215	215
216-438-42007	Maintenance Supplies	1,375	288	256	500	500	500
216-438-43031	Contractual Services	548	248	25,536	1,345	26,345	2,126
216-438-45080	Park Grounds & Bldgs Maint	1,433	859	852	2,000	2,000	2,000
216-438-46200	Machinery & Equip - Non Cap	861	-	-	500	500	500
<b>TOTAL EXPENSES</b>		20,231	11,335	36,150	37,000	62,000	37,000

**DEPT 510 MEASURE R**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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EXPENSES

216-510-43031	Contractual Services	192,000	197,000	192,000	217,000	217,000	217,000
216-510-43100	Audit Services	2,200	5,800	4,250	4,000	4,000	4,000
TOTAL EXPENSES		194,200	202,800	196,250	221,000	221,000	221,000

**DEPT 599 INTERFUND TRANSFERS**

EXPENSES

216-599-49999	Transfers Out	8,460,442	931,881	2,445,925	915,925	2,445,925	914,441
TOTAL EXPENSES		8,460,442	931,881	2,445,925	915,925	2,445,925	914,441

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 217 - Measure U**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		865,650	961,191	722,918	900,000	900,000	870,000
<b>TOTAL TOML EXPENDITURES</b>		597,126	230,131	1,321,417	292,220	1,382,220	412,220
<b>NET TOML REV - EXP</b>		268,525	731,060	(598,499)	607,780	(482,220)	457,780

**REVENUE**

217-000-30910	Utility Tax: Telephone	58,319	167,025	37,574	65,000	65,000	75,000
217-000-30920	Utility Tax: Electricity	443,898	569,372	471,318	500,000	500,000	475,000
217-000-30930	Utility Tax: Gas	332,135	147,072	213,915	335,000	335,000	320,000
<b>TOTAL REVENUE</b>		865,650	961,191	722,918	900,000	900,000	870,000

**DEPT 432 RECREATION PROGRAMS**

**EXPENSES**

217-432-42008	Recreation Supplies	1,719	1,025	-	2,000	2,000	2,000
<b>TOTAL EXPENSES</b>		1,719	1,025	-	2,000	2,000	2,000

**DEPT 513 MEASURE U**

**EXPENSES**

217-513-43031	Contractual Services	93,107	223,406	227,167	286,220	286,220	331,220
217-513-43100	Audit Services	2,300	5,700	4,250	4,000	4,000	4,000
<b>TOTAL EXPENSES</b>		95,407	229,106	231,417	290,220	290,220	335,220

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

217-599-49999	Transfers Out	500,000	-	1,090,000	-	1,090,000	75,000
<b>TOTAL EXPENSES</b>		500,000	-	1,090,000	-	1,090,000	75,000

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 218 - Tourism Business Improvement District (TBID)**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		5,147,739	5,681,677	4,027,944	4,500,000	4,500,000	3,256,200
<b>TOTAL TOML EXPENDITURES</b>		5,144,727	5,698,048	4,662,665	4,500,000	4,500,000	3,256,200
<b>NET TOML REV - EXP</b>		3,012	(16,371)	(634,720)	-	-	-

**REVENUE**

218-000-32610	TBID - Tier 2 & 3	9,300	9,250	8,850	9,500	9,500	9,500
218-000-32614	TBID-Lodging	1,340,550	1,544,938	1,148,686	1,232,886	1,232,886	861,500
218-000-32618	TBID-Retail	1,226,683	1,396,556	1,061,363	1,090,856	1,090,856	729,000
218-000-32622	TBID-Restaurant	1,081,704	1,211,070	864,477	1,044,935	1,044,935	738,500
218-000-32626	TBID-Ski Area Tickets	1,441,184	1,494,279	908,961	1,121,823	1,121,823	917,700
<b>TOTAL REVENUE</b>		5,147,739.46	5,681,677	4,027,944	4,500,000	4,500,000	3,256,200

**DEPT 415 FINANCE**

**EXPENSES**

218-415-43031	Contractual Services	102,895	113,961	20,127	90,000	90,000	65,124
<b>TOTAL EXPENSES</b>		102,895	113,961	20,127	90,000	90,000	65,124

**DEPT 480 TOURISM & BUS DEV'T**

**EXPENSES**

218-480-49020	TBID Pass Through	5,041,833	5,584,087	4,642,538	4,410,000	4,410,000	3,191,076
<b>TOTAL EXPENSES</b>		5,041,833	5,584,087	4,642,538	4,410,000	4,410,000	3,191,076

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 220 - Airport Operations**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		1,204,312	1,201,439	626,651	1,578,448	1,578,448	3,035,329.00
<b>TOTAL TOML EXPENDITURES</b>		2,251,111	1,189,240	1,819,091	1,553,448	2,220,293	3,035,329.00
<b>NET TOML REV - EXP</b>		(1,046,800)	12,199	(1,192,440)	25,000	(641,845)	-

**REVENUE**

220-000-31610	Facility Rental	2,400	2,400	2,200	2,400	2,400	2,400
220-000-31802	Airport Passenger Facility Fee	97,281	80,031	9,060	75,000	75,000	75,000
220-000-31804	Commissions	5,511	4,190	3,671	4,000	4,000	4,000
220-000-31806	Car Rental Fee	110,115	139,720	110,329	125,000	125,000	125,000
220-000-31810	Schat.net Fee	3,093	3,093	2,319	3,000	3,000	3,000
220-000-31814	Taxi Services	2,879	2,664	1,816	3,500	3,500	3,500
220-000-31830	Vehicle Parking: Overnight	6,432	8,717	7,784	7,000	7,000	7,000
220-000-31840	Aviation Fuel	19,033	23,097	16,250	22,000	22,000	18,000
220-000-31842	Non-Aviation Fuel	3,898	5,400	4,165	5,000	5,000	4,000
220-000-31850	Commercial Terminal Rent	158,080	123,020	100,424	130,000	130,000	100,000
220-000-31862	Hanger Ground Lease	86,908	95,887	73,113	85,000	85,000	85,000
220-000-34405	FAA Grant-Covid-19 Operations	-	-	-	-	-	638,781
220-000-34433	Airport Improvement Plan #33	-	-	-	-	-	1,935,648
220-000-37002	Interest on Investments	17,178	29,809	-	24,000	24,000	24,000
220-000-37300	Other Revenue	10,473	6,099	4,245	10,000	10,000	10,000
<b>TOTAL REVENUE</b>		<b>1,204,312</b>	<b>1,201,439</b>	<b>626,651</b>	<b>1,578,448</b>	<b>1,578,448</b>	<b>3,035,329</b>

**DEPT 471                      AIRPORT ADMIN & OPS**

**EXPENSES**

220-471-40000	Regular Salaries	353,155	353,097	260,860	244,498	253,748	247,528
220-471-40111	Temporary Wages	45,703	34,230	47,724	53,854	53,854	55,632
220-471-40113	Overtime Wages	6,164	15,367	8,681	5,000	5,000	5,000
220-471-40130	Comprehensive Leave	12,495	(751)	-	16,311	16,311	4,866
220-471-41002	Health Ins Premiums	78,229	77,833	88,843	92,999	92,999	114,094
220-471-41012	Workers Comp Insurance	16,903	18,736	11,208	16,376	16,376	16,910
220-471-41020	PERS (Retirement)	87,280	(143,266)	68,736	88,863	88,863	89,770
220-471-41028	PARS (Part Time Retirement)	990	683	424	1,047	1,047	1,081

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
220-471-42002	Office Supplies	1,584	1,223	322	1,200	1,200	1,200
220-471-42005	Postal Supplies & Postage	433	784	376	800	800	600
220-471-42006	Uniforms & Personal Equip	8,694	1,910	10,071	5,000	5,000	8,000
220-471-42007	Maintenance Supplies	33,315	24,844	46,222	30,000	30,000	50,000
220-471-42016	Gasoline & Diesel	15,066	43,472	18,177	30,000	30,000	30,000
220-471-42017	Vehicle Maintenance Parts	61,872	30,054	24,844	25,000	25,000	25,000
220-471-43031	Contractual Services	113,474	204,007	101,213	175,000	175,000	175,000
220-471-43060	Garage Vehicle Service	22,270	31,441	20,740	23,000	23,000	30,000
220-471-43106	Insurance Premiums	9,319	-	10,561	11,000	11,000	11,000
220-471-43110	Mem'ships, Dues, Subscr, Publi	375	1,375	857	500	500	1,000
220-471-43130	Advertising & Legal Notices	100	100	-	500	500	500
220-471-43150	Training, Ed, Conf & Mtgs	7,299	4,736	10,065	8,000	8,000	8,000
220-471-43404	Public Utilities	50,374	39,618	56,472	60,000	60,000	60,000
220-471-43420	Taxes & Fees	4,296	2,692	2,661	5,000	5,000	5,000
220-471-45010	Facility Lease	79,122	85,304	46,579	84,000	84,000	84,000
220-471-46440	Office Equip & Furniture	-	-	-	500	500	500
TOTAL EXPENSES		2,235,585	1,087,691	836,013	978,448	987,698	1,024,681

**DEPT 531 CAPITAL PROJECTS - OTHER**

EXPENSES

220-531-43031	Contractual Services	6,319	9,051	959,163	523,773	1,181,368	2,010,648
TOTAL EXPENSES		15,527	13,211	983,078	575,000	1,232,595	2,010,648

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 240 - Long Valley Pit**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		34,905	43,960	27,170	30,000	30,000	30,000
<b>TOTAL TOML EXPENDITURES</b>		3,245	1,812	410	5,000	5,000	5,000
<b>NET TOML REV - EXP</b>		31,660	42,147	26,760	25,000	25,000	25,000
<b><u>REVENUE</u></b>							
240-000-31650	Load Charge	33,928	41,480	27,170	30,000	30,000	30,000
TOTAL REVENUE		34,905	43,960	27,170	30,000	30,000	30,000
<b>DEPT 477                      LONG VALLEY PIT</b>							
<b><u>EXPENSES</u></b>							
240-477-43031	Contractual Services	-	-	-	5,000	5,000	5,000
TOTAL EXPENSES		3,245	1,812	410	5,000	5,000	5,000

**TOML BUDGET WORKSHEET  
BUDGET 2020-21**

**Fund 245 - Housing Programs**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		969,932	338,353	184,697	570,000	570,000	570,000
<b>TOTAL TOML EXPENDITURES</b>		863,497	206,678	65	570,000	570,000	570,000
<b>NET TOML REV - EXP</b>		106,435	131,675	184,632	-	-	-
<b><u>REVENUE</u></b>							
245-000-33010	Home Grant Revenue	-	139,141	-	500,000	500,000	500,000
245-000-33014	Home Program Income	74,184	64,946	100,097	70,000	70,000	70,000
TOTAL REVENUE		969,932	338,353	184,697	570,000	570,000	570,000
 <b>DEPT 440 PLANNING DIVISION</b>							
<b><u>EXPENSES</u></b>							
245-440-49140	Home Program	277,965	206,546	-	570,000	570,000	570,000
245-440-49160	CDBG Program	85,272	-	-	-	-	-
TOTAL EXPENSES		863,497	206,678	65	570,000	570,000	570,000

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 250 - LTC**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		33,847	15,240	69,262	75,000	75,000	75,000
<b>TOTAL TOML EXPENDITURES</b>		81,630	20,764	95,364	75,001	75,001	75,000
<b>NET TOML REV - EXP</b>		(47,783)	(5,524)	(26,102)	(1)	(1)	-

**REVENUE**

250-000-35416	LTC: PPM & RPA Planning	33,847	15,240	69,262	75,000	75,000	75,000
<b>TOTAL REVENUE</b>		<b>33,847</b>	<b>15,240</b>	<b>69,262</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>

**DEPT 540                      STREETS - LTC PROGRAMS**

**EXPENSES**

250-540-40000	Regular Salaries	9,813	6,695	4,751	45,891	45,891	33,164
250-540-40130	Comprehensive Leave	-	-	-	2,068	2,068	418
250-540-41002	Health Ins Premiums	-	-	-	8,876	8,876	10,103
250-540-41012	Workers Comp Insurance	548	417	86	2,584	2,584	2,207
250-540-41020	PERS (Retirement)	1,875	1,705	328	15,582	15,582	11,128
250-540-43031	Contractual Services	69,318	11,137	88,044	-	-	17,980
<b>TOTAL EXPENSES</b>		<b>81,630</b>	<b>20,764</b>	<b>95,364</b>	<b>75,001</b>	<b>75,001</b>	<b>75,000</b>

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 300 - Capital Projects**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		13,923,053	4,454,023	9,294,554	3,037,021	9,271,021	-
<b>TOTAL TOML EXPENDITURES</b>		6,164,414	4,172,174	4,817,246	3,852,251	9,736,251	-
<b>NET TOML REV - EXP</b>		7,758,639	281,849	4,477,308	(815,230)	(465,230)	-

**REVENUE**

300-000-34221	FSTIP Lower Main St	-	957,678	2,766,233	2,750,000	2,750,000	
300-000-34224	FSTIP Village Connector	90,562	623,812	-	50,000	50,000	
300-000-39999	Interfund Transfers In	10,392,261	1,267,566	6,234,000	237,021	6,471,021	
<b>TOTAL REVENUE</b>		13,923,053	4,454,023	9,294,554	3,037,021	9,271,021	-

**TOTAL FUND EXPENSES**

**DEPT 530**

**CAPITAL PROJECTS - STREETS**

**EXPENSES**

300-530-40000	Regular Salaries	40,996	35,999	22,138	630	630	
300-530-40111	Temporary Wages	6,015	16,587	20,350	-	-	
300-530-40113	Overtime Wages	1,180	1,536	2,715	-	-	
300-530-40130	Comprehensive Leave	-	-	-	9	9	
300-530-41002	Health Ins Premiums	-	-	-	196	196	
300-530-41012	Workers Comp Insurance	2,129	2,178	934	40	40	
300-530-41020	PERS (Retirement)	6,992	8,909	3,527	198	198	
300-530-43031	Contractual Services	1,484,247	695,168	669,287	48,927	48,927	
<b>TOTAL EXPENSES</b>		1,541,559	760,938	718,950	50,000	50,000	-

**DEPT 531**

**CAPITAL PROJECTS - OTHER**

**EXPENSES**

300-531-40000	Regular Salaries	41,629	16,777	20,416	38,705	38,705	
300-531-40111	Temporary Wages	5,926	7,249	8,943	-	-	
300-531-40113	Overtime Wages	-	911	1,618	-	-	
300-531-40130	Comprehensive Leave	-	-	-	1,282	1,282	
300-531-41002	Health Ins Premiums	-	-	-	9,543	9,543	

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
300-531-41012	Workers Comp Insurance	2,338	1,073	35	2,512	2,512	
300-531-41020	PERS (Retirement)	7,816	4,389	128	13,359	13,359	
300-531-43031	Contractual Services	4,322,708	3,372,587	3,610,611	3,736,850	9,204,626	
TOTAL EXPENSES		4,550,075	3,405,180	3,641,751	3,802,251	9,270,027	-

**DEPT 599 INTERFUND TRANSFERS**

EXPENSES

300-599-49999	Transfers Out	72,780	6,056	456,544	-	416,224	-
TOTAL EXPENSES		72,780	6,056	456,544	-	416,224	-

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 830 - DIF Town Admin Overhead**

ACCOUNT NUMBER		ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
TOTAL TOML REVENUE			13,887	13,961	-	6,240	6,240	5,320
TOTAL TOML EXPENDITURES			-	-	-	-	-	-
NET TOML REV - EXP			13,887	13,961	-	6,240	6,240	5,320
REVENUE								
830-000-39999	Interfund Transfers In		13,824	13,510	-	6,240	6,240	5,320
TOTAL REVENUE			13,887	13,961	-	6,240	6,240	5,320
TOTAL FUND EXPENSES			-	-	-	-	-	-

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 831 - DIF General Facilities & Equipment**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		28,939	33,566	25,402	(3,536.81)	20,000	11,000
<b>TOTAL TOML EXPENDITURES</b>		1,148	1,343	-	800	800	440
<b>NET TOML REV - EXP</b>		27,791	32,223	25,402	(4,337)	19,200	10,560
<b><u>REVENUE</u></b>							
831-000-32404	DIF General Facilities & Equip	28,695	32,339	25,402	(3,293)	20,000	11,000
TOTAL REVENUE		28,939	33,566	25,402	(3,537)	20,000	11,000
<b><u>TOTAL FUND EXPENSES</u></b>							
<b>DEPT 599 INTERFUND TRANSFERS</b>							
<b><u>EXPENSES</u></b>							
831-599-49999	Transfers Out	1,148	1,343	-	800	800	440
TOTAL EXPENSES		1,148	1,343	-	800	800	440

**TOML BUDGET WORKSHEET  
BUDGET 2020-21**

**Fund 832 - DIF Law Enforcement**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		23,584.22	10,233.42	14,110.48	6,000	6,000	6,000
<b>TOTAL TOML EXPENDITURES</b>		937.39	409.34	-	240	240	240
<b>NET TOML REV - EXP</b>		22,646.83	9,824.08	14,110.48	5,760	5,760	5,760

**REVENUE**

832-000-32406	DIF-Police	23,434.69	9,569.25	14,110.48	6,000.00	6,000.00	6,000.00
	<b>TOTAL REVENUE</b>	23,584.22	10,233.42	14,110.48	6,000	6,000	6,000

**TOTAL FUND EXPENSES**

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

832-599-49999	Transfers Out	937.39	409.34	-	240	240	240
	<b>TOTAL EXPENSES</b>	937.39	409.34	-	240	240	240

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 833 - DIF Storm Drains**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		19,311.38	31,267.87	16,671.96	16,000	16,000	11,000
<b>TOTAL TOML EXPENDITURES</b>		763.86	1,250.71	-	640	640	440
<b>NET TOML REV - EXP</b>		18,547.52	30,017.16	16,671.96	15,360	15,360	10,560

**REVENUE**

833-000-32408	DIF Storm Drainage	19,096.48	30,269.25	16,671.96	16,000	16,000	11,000
	<b>TOTAL REVENUE</b>	19,311.38	31,267.87	16,671.96	16,000	16,000	11,000

**TOTAL FUND EXPENSES**

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

833-599-49999	Transfers Out	763.86	1,250.71	-	640	640	440
	<b>TOTAL EXPENSES</b>	763.86	1,250.71	-	640	640	440

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 834 - DIF Parks and Recreation**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		22,833	35,100	19,159	20,000	20,000	15,000
<b>TOTAL TOML EXPENDITURES</b>		898	1,404	75,000	800	75,800	600
<b>NET TOML REV - EXP</b>		21,935	33,696	(55,841)	19,200	(55,800)	14,400

**REVENUE**

834-000-32410	DIF Parkland & Recreation	22,457.00	33,718.00	19,159.00	20,000	20,000	15,000
834-000-37002	Interest on Investments	375.89	1,381.74	-	-	-	-
<b>TOTAL REVENUE</b>		22,832.89	35,099.74	19,159.00	20,000.00	20,000	15,000

**TOTAL FUND EXPENSES**

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

834-599-49999	Transfers Out	898.28	1,403.99	75,000.00	800	75,800	600
<b>TOTAL EXPENSES</b>		898.28	1,403.99	75,000.00	800	75,800	600

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 835 - DIF MCOE - Library**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		34,120	26,786	13,823	8,000	8,000	24,000
<b>TOTAL TOML EXPENDITURES</b>		1,348	1,071	-	8,000	8,000	24,000
<b>NET TOML REV - EXP</b>		32,772	25,715	13,823	-	-	-

**REVENUE**

835-000-32416	DIF MCOE Library Fees	33,701	24,899	13,823	8,000	8,000	24,000
	<b>TOTAL REVENUE</b>	34,120	26,786	13,823	8,000	8,000	24,000

**DEPT 531 DIF MCOE - LIBRARY**

**EXPENSES**

835-531-43031	Contractual Services	-	-	-	7,680	7,680	23,040
	<b>TOTAL EXPENSES</b>	-	-	-	7,680	7,680	23,040

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

835-599-49999	Transfers Out	1,348	1,071	-	320	320	960
	<b>TOTAL EXPENSES</b>	1,348	1,071	-	320	320	960

**TOML BUDGET WORKSHEET  
BUDGET 2020-21**

**Fund 836 - DIF Streets & Circulation**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		16,632	9,170	10,637	6,000	6,000	6,000
<b>TOTAL TOML EXPENDITURES</b>		660	367	-	240	240	240
<b>NET TOML REV - EXP</b>		15,972	8,803	10,637	5,760	5,760	5,760

**REVENUE**

836-000-32412	DIF Vehicle Circulation	16,506	8,611	10,637	6,000	6,000	6,000
	<b>TOTAL REVENUE</b>	<b>16,632</b>	<b>9,170</b>	<b>10,637</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>

**TOTAL FUND EXPENSES**

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

836-599-49999	Transfers Out	660	367	-	240	240	240
	<b>TOTAL EXPENSES</b>	<b>660</b>	<b>367</b>	<b>-</b>	<b>240</b>	<b>240</b>	<b>240</b>

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 837 - DIF MCOE Childcare**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		8,462	52,003	15,474	10,000	10,000	5,000
<b>TOTAL TOML EXPENDITURES</b>		314	2,080	-	400	400	200
<b>NET TOML REV - EXP</b>		8,147	49,923	15,474	9,600	9,600	4,800
<b><u>REVENUE</u></b>							
837-000-32418	DIF MCOE Child Care	7,862	50,394	15,474	10,000	10,000	5,000
837-000-37002	Interest on Investments	600	1,609	-	-	-	
TOTAL REVENUE		8,462	52,003	15,474	10,000	10,000	5,000
<b><u>TOTAL FUND EXPENSES</u></b>							
<b>DEPT 599 INTERFUND TRANSFERS</b>							
<b><u>EXPENSES</u></b>							
837-599-49999	Transfers Out	314	2,080	-	400	400	200
TOTAL EXPENSES		314	2,080	-	400	400	200

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 838 - DIF Fire Facilities, Vehicles & Equipment**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		109,046	84,875	73,457	40,000	40,000	25,000
<b>TOTAL TOML EXPENDITURES</b>		4,324	123,395	-	40,000	40,000	25,000
<b>NET TOML REV - EXP</b>		104,722	(38,520)	73,457	-	-	-
<b><u>REVENUE</u></b>							
838-000-32414	DIF Fire District Fees	108,102	83,281	73,457	40,000	40,000	25,000
<b>TOTAL REVENUE</b>		109,046	84,875	73,457	40,000	40,000	25,000
<b>DEPT 531 DIF Fire</b>							
<b><u>EXPENSES</u></b>							
838-531-43031	Contractual Services	-	120,000	-	38,400	38,400	24,000
<b>TOTAL EXPENSES</b>		-	120,000	-	38,400	38,400	24,000
<b>DEPT 599 INTERFUND TRANSFERS</b>							
<b><u>EXPENSES</u></b>							
838-599-49999	Transfers Out	4,324	3,395	-	1,600	1,600	1,000
<b>TOTAL EXPENSES</b>		4,324	3,395	-	1,600	1,600	1,000

**TOML BUDGET WORKSHEET  
BUDGET 2020-21**

**Fund 841 - DIF Transit & Trails**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		86,397	54,759	55,514	30,000	30,000	30,000
<b>TOTAL TOML EXPENDITURES</b>		3,430	2,190	-	1,200	1,200	1,200
<b>NET TOML REV - EXP</b>		82,967	52,568	55,514	28,800	28,800	28,800

**REVENUE**

841-000-32420	DIF Multi-Modal Circulation	85,748	51,870	55,514	30,000	30,000	30,000
	<b>TOTAL REVENUE</b>	86,397	54,759	55,514	30,000	30,000	30,000

**TOTAL FUND EXPENSES**

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

841-599-49999	Transfers Out	3,430	2,190	-	1,200	1,200	1,200
	<b>TOTAL EXPENSES</b>	3,430	2,190	-	1,200	1,200	1,200

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 850 - Juniper Ridge - AD 1993-1**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		48,878	61,831	88,832	35,000	35,000	35,000
<b>TOTAL TOML EXPENDITURES</b>		40,120	104,416	57,385	84,000	84,000	84,000
<b>NET TOML REV - EXP</b>		8,758	(42,586)	31,447	(49,000)	(49,000)	(49,000)

**REVENUE**

850-000-39999	Interfund Transfers In	47,248	11,220	43,779	35,000	35,000	35,000
	<b>TOTAL REVENUE</b>	<b>48,878</b>	<b>61,831</b>	<b>88,832</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

**DEPT 450 STREET MAINTENANCE**

**EXPENSES**

850-450-43031	Contractual Services	16,600	16,616	12,689	25,000	25,000	25,000
	<b>TOTAL EXPENSES</b>	<b>17,623</b>	<b>16,690</b>	<b>12,958</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>

**DEPT 452 SNOW REMOVAL**

**EXPENSES**

850-452-43031	Contractual Services	22,310	87,726	44,427	59,000	59,000	59,000
	<b>TOTAL EXPENSES</b>	<b>22,497</b>	<b>87,726</b>	<b>44,427</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 852 - Bluffs - AD 1993-4 Bluffs**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		216,373	307,763	376,330	218,500	218,500	218,100
<b>TOTAL TOML EXPENDITURES</b>		216,369	76,895	216,744	216,301	216,301	215,437
<b>NET TOML REV - EXP</b>		4	230,868	159,586	2,199	2,199	2,663

**REVENUE**

852-000-30280	Tax Assessment	215,314	307,772	376,330	218,100	218,100	218,100
	<b>TOTAL REVENUE</b>	<b>216,373</b>	<b>307,763</b>	<b>376,330</b>	<b>218,500</b>	<b>218,500</b>	<b>218,100</b>

**DEPT 450**

**EXPENSES**

852-450-43031	Contractual Services	5,578	5,978	6,093	5,650	5,650	5,650
	<b>TOTAL EXPENSES</b>	<b>5,578</b>	<b>5,978</b>	<b>6,093</b>	<b>5,650</b>	<b>5,650</b>	<b>5,650</b>

**DEPT 590                      DEBT SERVICES**

**EXPENSES**

852-590-49490	Debt Service	210,791	70,917	210,651	210,651	210,651	209,787
	<b>TOTAL EXPENSES</b>	<b>210,791</b>	<b>70,917</b>	<b>210,651</b>	<b>210,651</b>	<b>210,651</b>	<b>209,787</b>

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 853 - Bluffs - Maint Dist 1996-4**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		35,323	119,328	29,351	20,000	20,000	20,000
<b>TOTAL TOML EXPENDITURES</b>		27,541	66,040	51,581	70,700	70,700	70,700
<b>NET TOML REV - EXP</b>		7,782	53,289	(22,230)	(50,700)	(50,700)	(50,700)

**REVENUE**

853-000-39999	Interfund Transfers In	33,120	10,745	29,351	20,000	20,000	20,000
	<b>TOTAL REVENUE</b>	35,323	119,328	29,351	20,000	20,000	20,000

**DEPT 450 STREET MAINTENANCE**

**EXPENSES**

853-450-43031	Contractual Services	5,757	7,021	6,038	10,700	10,700	10,700
	<b>TOTAL EXPENSES</b>	5,997	7,225	6,078	10,700	10,700	10,700

**DEPT 452 SNOW REMOVAL**

**EXPENSES**

853-452-43031	Contractual Services	21,529	58,815	45,503	60,000	60,000	60,000
	<b>TOTAL EXPENSES</b>	21,544	58,815	45,503	60,000	60,000	60,000

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 854 - North Village CFD 2001-1**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		562,321	535,156	525,913	534,500	534,500	697,500
<b>TOTAL TOML EXPENDITURES</b>		1,332,388	673,871	520,975	521,007	521,007	520,844
<b>NET TOML REV - EXP</b>		(770,067)	(138,715)	4,938	13,493	13,493	176,656

**REVENUE**

854-000-30280	Tax Assessment	551,960	524,507	523,791	527,000	527,000	690,000
854-000-37002	Interest on Investments	10,361	10,649	2,123	7,500	7,500	7,500
<b>TOTAL REVENUE</b>		562,321	535,156	525,913	534,500	534,500	697,500

**DEPT 531 CAPITAL PROJECTS - OTHER**

**EXPENSES**

854-531-43031	Contractual Services	847,514	18,576	9,068	9,100	9,100	6,100
<b>TOTAL EXPENSES</b>		847,514	18,576	9,068	9,100	9,100	6,100

**DEPT 590 DEBT SERVICE**

**EXPENSES**

854-590-49490	Debt Service	481,999	652,340	511,907	511,907	511,907	514,744
<b>TOTAL EXPENSES</b>		484,874	655,295	511,907	511,907	511,907	514,744

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 856 - Old Mammoth Road - BAD 2002-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		99,652	240,767	256,120	75,690	75,690	75,690
<b>TOTAL TOML EXPENDITURES</b>		58,514	171,458	54,231	154,342	154,342	154,734
<b>NET TOML REV - EXP</b>		41,138	69,310	201,889	(78,652)	(78,652)	(79,044)

**REVENUE**

856-000-30280	Tax Assessment	50,842	216,854	207,996	50,690	50,690	50,690
856-000-39999	Interfund Transfers In	44,396	16,151	48,124	25,000	25,000	25,000
<b>TOTAL REVENUE</b>		99,652	240,767	256,120	75,690	75,690	75,690

**DEPT 450 STREET MAINTENANCE**

**EXPENSES**

856-450-43031	Contractual Services	23,454	73,364	47,639	64,300	64,300	64,300
<b>TOTAL EXPENSES</b>		25,856	74,917	48,919	64,300	64,300	64,300

**DEPT 452 SNOW REMOVAL**

**EXPENSES**

856-452-40000	Regular Salaries	3,168	7,148	1,976	8,442	8,442	8,208
856-452-40130	Comprehensive Leave	-	-	-	163	163	143
856-452-41002	Health Ins Premiums	-	-	-	3,107	3,107	3,380
856-452-41012	Workers Comp Insurance	151	412	81	464	464	549
856-452-41020	PERS (Retirement)	463	1,685	300	2,866	2,866	3,154
856-452-43031	Contractual Services	25,259	78,889	1,826	75,000	75,000	75,000
<b>TOTAL EXPENSES</b>		32,382	96,434	5,313	90,042	90,042	90,434

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 857 - North Village - BAD 2002-2**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		52,948	138,341	180,729	8,000	8,000	8,000
<b>TOTAL TOML EXPENDITURES</b>		56,643	71,055	13,012	11,312	11,312	11,153
<b>NET TOML REV - EXP</b>		(3,695)	67,286	167,717	(3,312)	(3,312)	(3,153)

**REVENUE**

857-000-39999	Interfund Transfers In	42,123	24,742	33,952	8,000	8,000	8,000
<b>TOTAL REVENUE</b>		<b>52,948</b>	<b>138,341</b>	<b>180,729</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

**DEPT 452                      SNOW REMOVAL**

**EXPENSES**

857-452-40000	Regular Salaries	2,592	5,388	2,013	6,361	6,361	5,918
857-452-40130	Comprehensive Leave	-	-	-	158	158	109
857-452-41002	Health Ins Premiums	-	-	-	2,253	2,253	2,493
857-452-41012	Workers Comp Insurance	116	310	103	351	351	396
857-452-41020	PERS (Retirement)	366	1,269	381	2,189	2,189	2,237
<b>TOTAL EXPENSES</b>		<b>49,607</b>	<b>68,036</b>	<b>3,810</b>	<b>11,312</b>	<b>11,312</b>	<b>11,153</b>

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 858 - Fractional Mello CFD 2004-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		334,851	296,617	274,738	267,600	267,600	267,600
<b>TOTAL TOML EXPENDITURES</b>		232,922	240,563	484,155	263,314	513,314	252,001
<b>NET TOML REV - EXP</b>		101,929	56,055	(209,417)	4,286	(245,714)	15,599

**REVENUE**

858-000-30280	Tax Assessment	234,933	205,363	189,460	185,000	185,000	185,000
858-000-31610	Facility Rental	-	-	-	-	-	-
858-000-31666	Food Sales - Rec	-	-	-	-	-	-
858-000-31676	Ice Rink Master	95,235	87,359	84,068	80,000	80,000	80,000
858-000-31678	RecZone Master	562	735	1,210	-	-	-
858-000-31680	Special Events Charge	-	-	-	-	-	-
858-000-31682	Advertising Charge	-	-	-	-	-	-
858-000-37002	Interest on Investments	4,121	3,160	-	2,600	2,600	2,600
858-000-37100	Refunds and Rebates	-	-	-	-	-	-
858-000-37204	Community Donations	-	-	-	-	-	-
858-000-39000	Forgiveness of Debt	-	-	-	-	-	-
858-000-39999	Interfund Transfers In	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		334,851	296,617	274,738	267,600	267,600	267,600

**DEPT 436                      MULTI-USE FACILITY**

**EXPENSES**

858-436-40000	Regular Salaries	25,024	17,989	18,441	26,733	26,733	\$	34,388.00
858-436-40111	Temporary Wages	37,337	43,911	51,782	47,620	47,620	\$	50,000.00
858-436-40113	Overtime Wages	1,690	1,786	297	-	-		
858-436-40130	Comprehensive Leave	-	-	-	937	937	\$	1,582.00
858-436-41002	Health Ins Premiums	1,442	-	-	13,981	13,981	\$	14,790.00
858-436-41012	Workers Comp Insurance	1,355	1,039	961	1,737	1,737	\$	2,364.00
858-436-41016	Unemployment Assessment	-	482	527	-	-		
858-436-41020	PERS (Retirement)	4,700	4,250	3,566	9,188	9,188	\$	12,233.00

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED
							BUDGET 2020-21
858-436-41028	PARS (Part Time Retirement)	713	838	979	925	925	\$ 925.00
858-436-42002	Office Supplies	-	387	-	-	-	
858-436-42006	Uniforms & Personal Equip	1,049	905	1,201	1,000	1,000	\$ 1,000.00
858-436-42007	Maintenance Supplies	5,199	2,605	231	3,000	3,000	\$ 2,000.00
858-436-42008	Recreation Supplies	12,987	6,156	5,039	6,500	6,500	\$ 4,000.00
858-436-42030	Special Operational	5,427	3,410	3,142	3,500	3,500	\$ 3,500.00
858-436-43031	Contractual Services	20,162	39,143	26,776	40,000	40,000	\$ 25,000.00
858-436-43066	Vehicle & Equip Replacement	6,161	3,731	3,843	3,843	3,843	\$ 2,969.25
858-436-43120	Printing & Reproduction	2,482	1,948	2,319	3,000	3,000	\$ 1,500.00
858-436-43130	Advertising & Legal Notices	4,311	3,258	2,145	3,000	3,000	\$ 1,000.00
858-436-43150	Training, Ed, Conf & Mtgs	1,282	1,593	1,221	2,000	2,000	\$ 1,000.00
858-436-43404	Public Utilities	35,098	33,724	42,385	35,000	35,000	\$ 35,000.00
858-436-45010	Facility Lease	42,000	42,000	45,000	45,000	45,000	\$ 47,000.00
858-436-45080	Park Grounds & Bldgs Maint	4,904	10,229	4,857	8,000	8,000	\$ 4,000.00
858-436-46460	Computer Hardware - Non Cap	-	493	-	600	600	
TOTAL EXPENSES		213,324	219,880	214,712	255,564	255,564	\$ 244,251.25

**DEPT 438                      PARKS, BLDGS & TRAILS MAINT**

<u>EXPENSES</u>		Trails End Park (Existing)					
858-438-42007	Maintenance Supplies	267	-	-	500	500	500
858-438-43031	Contractual Services	4,111	4,019	9,187	5,000	5,000	5,000
858-438-43404	Public Utilities	1,252	1,667	1,055	1,250	1,250	1,250
858-438-45080	Park Grounds & Bldgs Maint	919	-	-	1,000	1,000	1,000
TOTAL EXPENSES		19,597	20,682	19,442	7,750	7,750	7,750

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 859 - In Lieu Mello-Roos CFD 2005-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		3,174	2,922	2,579	2,470	2,470	2,470
<b>TOTAL TOML EXPENDITURES</b>		835	872	998	900	900	900
<b>NET TOML REV - EXP</b>		2,339	2,050	1,581	1,570	1,570	1,570
<b><u>REVENUE</u></b>							
859-000-30280	Tax Assessment	2,466	2,520	2,579	2,470	2,470	2,470
<b>TOTAL REVENUE</b>		3,174	2,922	2,579	2,470	2,470	2,470
<b>DEPT 460 ---</b>							
<b><u>EXPENSES</u></b>							
859-460-43031	Contractual Services	835	872	998	900	900	900
<b>TOTAL EXPENSES</b>		835	872	998	900	900	900

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 860 - Transit Facilities CFD 2013-3**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		8,015	10,304	9,999	7,800	7,800	7,800
<b>TOTAL TOML EXPENDITURES</b>		2,861	3,087	3,408	2,865	2,865	2,865
<b>NET TOML REV - EXP</b>		5,154	7,217	6,591	4,935	4,935	4,935
<b><u>REVENUE</u></b>							
860-000-30280	Tax Assessment	7,903	10,153	9,999	7,800	7,800	7,800
860-000-37002	Interest on Investments	112	151	-	-	-	-
860-000-37100	Refunds and Rebates	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		8,015	10,304	9,999	7,800	7,800	7,800
<b>DEPT 475 ---</b>							
<b><u>EXPENSES</u></b>							
860-475-43031	Contractual Services	2,861	3,087	3,408	2,865	2,865	2,865
<b>TOTAL EXPENSES</b>		2,861	3,087	3,408	2,865	2,865	2,865

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 861 - Mammoth View BAD 2014-01**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		8,552	34,833	34,810	8,440	8,440	8,440
<b>TOTAL TOML EXPENDITURES</b>		3,255	3,185	3,138	3,100	3,100	3,100
<b>NET TOML REV - EXP</b>		5,297	31,648	31,672	5,340	5,340	5,340
<b><u>REVENUE</u></b>							
861-000-30280	Tax Assessment	8,443	34,407	34,810	8,440	8,440	8,440
861-000-37002	Interest on Investments	109	426	-	-	-	-
TOTAL REVENUE		8,552	34,833	34,810	8,440	8,440	8,440
<b>DEPT 450 ---</b>							
<b><u>EXPENSES</u></b>							
861-450-43031	Contractual Services	3,255	3,185	3,138	3,100	3,100	3,100
861-450-43130	Advertising & Legal Notices	-	-	-	-	-	-
TOTAL EXPENSES		3,255	3,185	3,138	3,100	3,100	3,100

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 910 - Garage Services**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		2,342,162	3,017,387	2,467,239	2,278,453	2,678,453	1,852,040
<b>TOTAL TOML EXPENDITURES</b>		1,838,228	1,668,502	2,928,534	1,506,248	1,767,623	1,385,545
<b>NET TOML REV - EXP</b>		503,934	1,348,885	(461,295)	772,205	910,830	466,495

**REVENUE**

910-000-31602	Charges for Services	375,915	431,976	347,192	477,843	477,843	442,939
910-000-31922	Garage-ESTA	503,203	582,190	446,115	544,835	544,835	507,476
910-000-31924	Garage Services: County	16,903	4,173	3,834	10,000	10,000	10,000
910-000-31926	Garage Services: MLFPD	47,101	67,307	38,992	84,805	84,805	78,635
910-000-31928	Garage: Schools	62,238	94,757	62,021	97,460	97,460	89,480
910-000-32230	Equip Replacement Charge	807,306	723,511	819,005	723,510	723,510	723,510
<b>TOTAL REVENUE</b>		2,342,162	3,017,387	2,467,239	2,278,453	2,678,453	1,852,040

**DEPT 456 STREET MAINTENANCE**

**EXPENSES**

910-456-40000	Regular Salaries	390,006	350,622	388,197	361,131	372,506	427,395
910-456-40111	Temporary Wages	-	20,489	15,050	15,000	15,000	15,000
910-456-40130	Comprehensive Leave	(1,149)	19,786	-	25,715	25,715	1,582
910-456-41002	Health Ins Premiums	91,367	96,075	142,953	142,537	142,537	14,790
910-456-41012	Workers Comp Insurance	18,125	18,439	15,790	23,373	23,373	29,639
910-456-41020	PERS (Retirement)	95,859	105,656	108,169	131,792	131,792	160,439
910-456-41028	PARS (Part Time Retirement)	-	471	270	300	300	300
910-456-43031	Contractual Services	-	-	391	10,000	10,000	10,000
910-456-43110	Mem'ships, Dues, Subscr, Publi	-	-	-	200	200	200
910-456-43150	Training, Ed, Conf & Mtgs	-	-	-	2,000	2,000	2,000
910-456-43404	Public Utilities	-	538	1,076	100	100	100
910-456-46010	Equipment Lease	-	4,842	4,495	100	100	100
910-456-46200	Machinery & Equip - Non Cap	-	-	3,994	3,000	3,000	3,000
910-456-46480	Computer Software - Non Cap	-	-	1,616	5,000	5,000	5,000
910-456-49000	Write Off Internal Loans	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		609,275	652,915	710,461	720,248	731,623	669,545

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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**DEPT 570                      VEHICLE & EQUIP REPLACE**

EXPENSES

910-570-48100	Vehicles - Capital	1,256	28,636	110,334	180,000	180,000	110,000
TOTAL EXPENSES		283,043	42,282	1,417,822	180,000	430,000	110,000

**DEPT 579                      GARAGE - OTHER GOVERNMENT**

EXPENSES

910-579-42016	Gasoline & Diesel	-	-	-	-	-	-
910-579-42017	Vehicle Maintenance Parts	-	1,208.06	(1,208.06)	-	-	-
TOTAL EXPENSES		-	1,208	(1,208)	-	-	-

**DEPT 580                      GENERAL FLEET GARAGE**

EXPENSES

910-580-42016	Gasoline & Diesel	6,771	8,518	9,437	5,000	5,000	5,000
910-580-42017	Vehicle Maintenance Parts	3,518	10,028	2,253	5,000	5,000	5,000
TOTAL EXPENSES		10,290	18,546	11,690	10,000	10,000	10,000

**DEPT 581                      PARKS MAINTENANCE GARAGE**

EXPENSES

910-581-42016	Gasoline & Diesel	12,218	18,358	11,361	13,000	13,000	13,000
910-581-42017	Vehicle Maintenance Parts	14,901	20,124	16,753	10,000	10,000	10,000
TOTAL EXPENSES		27,118	38,482	28,114	23,000	23,000	23,000

**DEPT 582                      MONO COUNTY SCHOOLS**

EXPENSES

910-582-42016	Gasoline & Diesel	6,742	6,663	5,493	8,000	8,000	8,000
TOTAL EXPENSES		6,742	6,663	5,493	8,000	8,000	8,000

**DEPT 583                      MONO COUNTY GARAGE**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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EXPENSES

910-583-42016	Gasoline & Diesel	2,779	4,559	2,880	5,000	5,000	5,000
910-583-42017	Vehicle Maintenance Parts	-	-	-	-	-	-
TOTAL EXPENSES		2,779	4,559	2,880	5,000	5,000	5,000

**DEPT 584 TRANSIT GARAGE SERVICES**

EXPENSES

910-584-42016	Gasoline & Diesel	67,111	48,370	45,155	75,000	75,000	75,000
910-584-42017	Vehicle Maintenance Parts	27,611	23,480	16,209	35,000	35,000	35,000
TOTAL EXPENSES		94,722	71,850	61,364	110,000	110,000	110,000

**DEPT 585 ESTA GARAGE**

EXPENSES

910-585-42016	Gasoline & Diesel	157,925	183,559	146,049	150,000	150,000	150,000
910-585-42017	Vehicle Maintenance Parts	90,205	87,703	87,999	75,000	75,000	75,000
TOTAL EXPENSES		248,131	271,262	234,049	225,000	225,000	225,000

**DEPT 586 FIRE DEPT - GARAGE**

EXPENSES

910-586-42016	Gasoline & Diesel	14,688	13,272	11,874	20,000	20,000	20,000
910-586-42017	Vehicle Maintenance Parts	14,960	24,012	8,459	15,000	15,000	15,000
TOTAL EXPENSES		29,648	37,284	20,332	35,000	35,000	35,000

**DEPT 587 MAMMOTH UNIFIED SCHOOL**

EXPENSES

910-587-42016	Gasoline & Diesel	20,911	20,673	19,548	20,000	20,000	20,000
910-587-42017	Vehicle Maintenance Parts	17,897	19,104	13,882	25,000	25,000	25,000
TOTAL EXPENSES		38,807	39,776	33,430	45,000	45,000	45,000

**DEPT 588 PUBLIC SAFETY GARAGE**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
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EXPENSES

910-588-42016	Gasoline & Diesel	41,939	51,798	47,652	45,000	45,000	45,000
910-588-42017	Vehicle Maintenance Parts	47,454	32,757	16,456	40,000	40,000	40,000
TOTAL EXPENSES		89,393	84,555	64,108	85,000	85,000	85,000

**DEPT 599 INTERFUND TRANSFERS**

EXPENSES

910-599-49999	Transfers Out	398,280	399,120	340,000	60,000	60,000	60,000
TOTAL EXPENSES		398,280	399,120	340,000	60,000	60,000	60,000

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 930 - EE 125 & Insurance Benefits**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		290,680	299,975	302,803	257,000	257,000	257,000
<b>TOTAL TOML EXPENDITURES</b>		181,240	209,793	151,106	257,000	257,000	257,000
<b>NET TOML REV - EXP</b>		109,440	90,182	151,696	-	-	-

**REVENUE**

930-000-37002	Interest on Investments	-	-	-	-	-	
930-000-38100	Premiums Retirement & Health	97,760	107,510	110,110	102,560	102,560	102,560
930-000-38110	Premiums Dental & Vision	192,920	192,465	192,693	154,440	154,440	154,440
<b>TOTAL REVENUE</b>		290,680	299,975	302,803	257,000	257,000	257,000

**DEPT 591                      EE BENEFITS**

**EXPENSES**

930-591-40000	Regular Salaries	-	-	-	-	-	
930-591-41002	Health Ins Premiums	46,442	53,640	45,083	54,000	54,000	54,000
930-591-41010	EE Dental & Vision	134,799	156,153	106,023	155,000	155,000	155,000
930-591-41030	Retiree Health Benefit Trust	-	-	-	48,000	48,000	48,000
<b>TOTAL EXPENSES</b>		181,240	209,793	151,106	257,000	257,000	257,000

**TOML BUDGET WORKSHEET**  
**BUDGET 2020-21**

**Fund 990 - Debt Service / Future Capital**

ACCOUNT NUMBER	ACCOUNT NAME	ACTUAL 2017-18	ACTUAL 2018-19	YEAR-TO-DATE 2019-20	APPROVED BUDGET 2019-20	MODIFIED BUDGET 2019-20	COUNCIL APPROVED BUDGET 2020-21
<b>TOTAL TOML REVENUE</b>		9,239,794	3,351,914	2,937,660	3,271,322	3,271,322	2,801,268
<b>TOTAL TOML EXPENDITURES</b>		3,714,022	3,246,348	3,146,283	2,528,592	3,144,517	2,801,268
<b>NET TOML REV - EXP</b>		5,525,772	105,566	(208,623)	742,730	126,805	-

**REVENUE**

990-000-37002	Interest on Investments	36,944	1,019	2,543	-	-	
990-000-39999	Interfund Transfers In	9,202,850	3,350,895	2,935,117	3,271,322	3,271,322	2,801,268
<b>TOTAL REVENUE</b>		9,239,794	3,351,914	2,937,660	3,271,322	3,271,322	2,801,268

**DEPT 590 DEBT SERVICES**

**EXPENSES**

990-590-43031	Contractual Services	2,725	4,880	6,766	5,000	5,000	5,000
990-590-49497	Debt Svce Lease Rev Bond 2015	314,776	315,616	314,192	314,192	314,192	314,540
990-590-49494	Debt SVCE-Multi Use Facility	55,192	612,131	615,925	-	615,925	614,441
990-590-49498	Debt Service MLLA Settlement	2,488,993	1,868,538	1,869,400	1,869,400	1,869,400	1,867,287
<b>TOTAL EXPENSES</b>		3,270,822	2,880,079	2,806,283	2,188,592	2,804,517	2,801,268

**DEPT 599 INTERFUND TRANSFERS**

**EXPENSES**

990-599-49999	Transfers Out	443,200	366,269	340,000	340,000	340,000	-
<b>TOTAL EXPENSES</b>		443,200	366,269	340,000	340,000	340,000	-

## **RESOLUTION NO. 20-49**

### **RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, STATE OF CALIFORNIA, ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2020-21**

WHEREAS, the Town Manager submitted to the Town Council a proposed Annual Budget for the Town of Mammoth Lakes for Fiscal Year 2020-21; and

WHEREAS, public notice has been published and a public hearing was held on the proposed Annual Budget on June 17, 2020 at the Town Council Chamber at which time interested persons desiring to be heard were given such opportunity; and

WHEREAS, after the conclusion of the public hearing, the Town Council further considered the proposed Annual Budget and directed revisions as warranted.


NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MAMMOTH LAKES, as follows:

1. That the foregoing statements are true and correct.
2. The document entitled "Town of Mammoth Lakes Proposed Fiscal Year 2020-21 Operating Budget," which is incorporated herein by reference only, is hereby adopted with the following revisions, modifications, and policy limitations as the Annual Budget for Fiscal Year 2020-21 for the Town of Mammoth Lakes effective July 1, 2020:
  - a) All revisions and changes which are necessary and in accordance with the Town Council's direction during consideration and review are incorporated as part of the adoption of said budget.
  - b) Any adjustment of estimated year-end reserves (Fund Balance) to actual.
  - c) Incorporation of encumbered funds by contracts, purchase orders, grants, funds held in trust, authorized projects, programs, or capital projects.
  - d) Any corrections of mathematical or typographical errors.
  - e) Any adjustments authorized pursuant to Town Council action or resolution that changes or set salaries, benefits, or terms and conditions of employment for any position, employee, or unit of employees.
  - f) Any adjustments to revenue estimates as a result of adopted changes to the Town's fee schedule.
  - g) Any adjustments to revenues and expenditures due to the receipt of specific dedicated funds.
3. Grant funds are continuously appropriated for the purpose approved during the term of the grant agreement and pursuant to the budget established in each grant application and contract as approved by the Town.
4. Funds held in trust are continuously appropriated for the purposes for which such funds have been placed in trust and are restricted to those purposes.
5. Capital Project revenues and expenditures for governmental and enterprise appropriations may be distributed between individual project accounts within

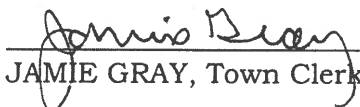
the Capital Project Fund as recommended by the Public Works Director and approved by the Town Manager to properly manage and account for the project's financial activity. Capital Project funds appropriated by the Town Council are continuously appropriated until the completion of the project.

6. The Town Manager and Finance Director are authorized to administer said adopted budget in accordance with the provisions of the Town's Municipal Code, Town Council actions, and administrative policies and regulations.
7. Appropriations to departments as authorized by the Annual Budget are subject to receipt of adequate revenues or appropriated reserves. Such appropriations may be limited to available revenues. The Town Manager is authorized to transfer funds within the budget to ensure expenditures of the Town are properly accounted for and expenses properly funded.
8. The staffing allocations as provided for in the budget are authorized, with current and future vacant positions to be filled by direction of the Town Manager, including the under-filling of any position. The Town Manager is authorized to manage the staffing allocations within the approved budget.
9. The budget may be amended from time to time by action of the Town Council.

APPROVED AND ADOPTED THIS 17th day of June 2020.

  
BILL SAUSER, Mayor

ATTEST:

  
JAMIE GRAY, Town Clerk